

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> , ¹	:	Case No. 08-35653-KRH
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
	:	

**SECOND INTERIM APPLICATION OF PACHULSKI STANG
ZIEHL & JONES LLP FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS COUNSEL
TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR
THE PERIOD FROM FEBRUARY 1, 2009 THROUGH APRIL 30, 2009**

TO: THE HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

Pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Pachulski Stang Ziehl & Jones LLP (“PSZJ” or “Applicant”) hereby files this Second Interim Application of Pachulski Stang Ziehl & Jones LLP for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors for the Period from February 1, 2009 through April 30, 2009 (the “Application”). By this Application, PSZJ seeks an interim allowance of compensation in the amount of \$585,692.00 and reimbursement of actual and necessary expenses in the amount of \$35,411.28, for a total allowed amount of \$621,103.28, and payment of the unpaid portion of such fees and expenses for the

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

period February 1, 2009 through April 30, 2009 (the “Interim Period”) in the aggregate amount of \$167,829.97. In support of this Application, PSZJ respectfully represents as follows:

Background

1. On November 10, 2008 (the “Petition Date”), the Debtors filed their voluntary Chapter 11 petitions for relief, thereby commencing the above-captioned cases. The cases are being jointly administered but are not substantively consolidated. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. As of the date hereof, neither a trustee nor an examiner has been appointed in these chapter 11 cases. On November 12, 2008, the Office of the U.S. Trustee appointed the Official Committee of Unsecured Creditors (the “Committee”) in these cases pursuant to Sections 1102(a) and 1102(b)(1). On November 13, 2008, the Committee was amended by the U.S. Trustee. On November 18, 2008, the Committee voted to retain Pachulski Stang Ziehl & Jones LLP as lead counsel in these matters.

Retention of PSZJ

2. On January 20, 2009, the Court entered its order authorizing the Committee to retain PSZJ (the “Retention Order”) [Docket #1671]. A copy of the Retention Order is attached hereto as Exhibit A.

Compensation Paid

3. On December 9, 2008, the Court entered its Order Under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation (“Administrative Order”) [Docket #830]. The Administrative Order authorized certain professionals and members of the Unsecured Creditors’ Committee (“Professionals”) to serve interim fee applications, pursuant to the procedures specified therein. If no objections are made within twenty (20) days after the end of

the month for which compensation is sought, then the Debtors are authorized to pay the Professional eighty-five percent (85%) of the requested fees and one hundred percent (100%) of the requested expenses. Approximately every 120 days, each of the Professionals is to serve and file with the Court an interim or final fee application.

4. All Services for which PSZJ requests compensation were performed for or on behalf of the Committee.

5. Except as set forth herein, PSZJ has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application.

6. Pursuant to Rule 2016(b) of the Federal Rules of Bankruptcy Procedure, there is no agreement or understanding between PSZJ and any other person other than the partners of PSZJ for the sharing of compensation to be received for services rendered in this case. PSZJ did not receive a retainer in these cases.

Jurisdiction and Venue

7. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§157 and 1334. This matter is a core proceeding pursuant to 11 U.S.C. § 157(b)(2)(A). Venue of these cases and this matter is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicate for the relief requested herein is 11 U.S.C. §§ 328, 330 and 331.

Relief Requested

8. By this Application, PSZJ seeks an interim allowance of compensation in the amount of \$585,692.00 (which amount represents 100% of fees incurred) and actual and necessary expenses in the amount of \$35,411.28 (which amount represents 100% of expenses

incurred) for a total allowed amount of \$621,103.28, and payment of the unpaid amount of such fees and expenses for the period February 1, 2009 through April 30, 2009 of \$167,829.97.

9. Pursuant to the Administrative Order, PSZJ has been paid \$421,393.45 of fees (representing 85% of fees incurred during the first two months of the Compensation Period) and has been reimbursed for \$31,879.86 of expenses (representing 100% of expenses incurred during the first two months of the Compensation Period). More specifically:

- (a) PSZJ's first monthly fee statement sought an allowance of \$255,848.50 as compensation for professional services rendered and \$30,152.77 as reimbursement for reasonable costs incurred on behalf of the Committee for the period from February 1, 2009 through February 28, 2009. PSZJ received \$217,471.22, which represents 85% of the amount due for services rendered and \$30,152.77 which represents 100% of expenses incurred for this time period.
- (b) PSZJ's second monthly fee statement sought an allowance of \$239,908.50 as compensation for professional services rendered and \$1,727.09 as reimbursement for reasonable costs incurred on behalf of the Committee for the period from March 1, 2009 through March 31, 2009. PSZJ received \$203,922.22 which represents 85% of the amount due for services rendered and \$1,727.09 which represents 100% of expenses incurred for this time period.
- (c) PSZJ's third monthly fee statement sought an allowance of \$89,935.00 as compensation for professional services rendered and \$3,531.42 as reimbursement for reasonable costs incurred on behalf of the Committee of the period April 1, 2009 through April 30, 2009. As of the date of this Application, Applicant has not received payment for the third monthly fee statement.

- (d) The documentation reflecting the services performed, the time expended by each professional and the hourly rate of each professional incurred during the Second Interim Compensation is annexed hereto as Exhibit D.

10. All of the professional services rendered by PSZJ for which compensation is requested were rendered solely in connection with this case and on behalf of the Committee. The services performed were necessary to the administration of these cases and were beneficial to the Committee at the time such services were rendered. All services were performed in a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed. Annexed hereto as Exhibit B is a chart indicating the name of each attorney and paralegal who have worked on this case in the Interim Period, the time expended by each professional, his or her title, hourly rate, and fees charged. Additionally, Exhibit C annexed hereto lists each work category and the number of hours expended by professionals for each such category.

11. The compensation requested is consistent with the nature and extent of the services rendered during the Interim Period, the size and complexity of this case, the time, labor and special expertise brought to bear on the questions presented, and other related factors. The compensation charged is reasonable based on rates charged by comparably skilled practitioners in this and other firms in non-bankruptcy cases. As such, PSZJ submits that the compensation sought is reasonable within the meaning of Sections 330 and 331 of the Bankruptcy Code.

12. PSZJ has assigned attorneys to tasks commensurate with their level of experience, and has avoided the unnecessary duplication of services rendered which required independent judgment and decision-making. PSZJ requests no compensation for services which represent charges normally associated with the Firm's overhead.

13. As set forth in the attached exhibits, PSZJ rendered 1,028.80 hours of professional services during the Interim Period.

Fee Statements

14. The fee statements for the Interim Period are attached hereto as Exhibit D. These statements contain daily time logs describing the time spent by each attorney and paraprofessional during the Interim Period. To the best of PSZJ's knowledge, this Application complies with Sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the Eastern District of Virginia (the "Local Rules").

15. PSZJ's time reports are initially handwritten or typed by the attorney or paralegal performing the described services. The time reports are organized on a daily basis. PSZJ is particularly sensitive to issues of "lumping," and unless time was spent in one time frame on a variety of different matters for a particular client, separate time entries are set forth in the time reports. PSZJ's charges for its professional services are based upon the time, nature, extent and value of such services and the cost of comparable services other than in a case under the Bankruptcy Code.

Actual and Necessary Expenses

16. A summary of actual and necessary expenses incurred by PSZJ for the Interim Period is attached hereto as part of Exhibit E and the expense detail is included in the statements attached as Exhibit D. PSZJ customarily charges \$0.20 per page for photocopying expenses related to cases, such as this one. PSZJ's photocopying machines automatically record the number of copies made when the person that is doing the copying enters the client's account

number into a device attached to the photocopier. PSZJ summarizes each client's photocopying charges on a daily basis.

17. PSZJ charges \$1.00 per page for out-going facsimile transmissions. There is no additional charge for long distance telephone calls on faxes. The charge for outgoing facsimile reflects PSZJ's calculation of the actual costs incurred by PSZJ for the machines, supplies and extra labor expenses associated with sending telecopies and is reasonable in relation to the amount charged by outside vendors who provide similar services.

18. Regarding providers of on-line legal research (e.g., Lexis and Westlaw), PSZJ charges the standard usage rates these providers charge for computerized legal research. PSZJ bills its clients the actual cash charged by such services, with no premium. Any volume discount received by PSZJ is passed on to the client.

19. PSZJ believes the foregoing rates are the market rates that the majority of law firms charge clients for such services. In addition, PSZJ believes that such charges are in accordance with the American Bar Association's ("ABA") guidelines, as set forth in the ABA's Statement of Principles, dated January 12, 1995, regarding billing for disbursements and other charges, and the rules of the court as applicable to these cases.

Summary of Services Rendered

20. The names of the partners and associates of PSZJ who have rendered professional services in this case during the Interim Period, and the paralegals who provided services to these attorneys during the Interim Period, are set forth in the attached Exhibit B.

21. PSZJ, by and through the above-named persons, has prepared and assisted in the preparation of various pending motions and orders submitted to the Court for consideration, advised the Debtors on a regular basis with respect to various matters in connection with this

case, and performed all necessary professional services which are described and narrated in detail below.

Summary of Services by Categories

22. The services rendered by PSZJ during the Interim Period can be grouped into the categories set forth below. PSZJ attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed, by categories, are generally described below, with a more detailed identification of the actual services provided set forth on the attached Exhibit D. Exhibit D identifies the attorneys and paraprofessionals who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

A. Asset Analysis/Recovery

23. The time billed to this category included services related to the evaluation of the Debtors' business and assets, contract rights, potential or pending litigation claims and other assets belonging to the Debtors' estates.

Fees: \$8,891.00

Total hours: 15.40

B. Asset Disposition

24. Time billed to this category relates to the sale of the Debtors' intellectual property assets as well as the Debtors' lease liquidations.

Fees: \$170,679.50

Total hours: 245.50

C. Avoidance Actions

25. Time billed to this category relates to the evaluation of the Debtors' potential preferences.

Fees: \$3,657.50

Total hours: 6.70

D. Bankruptcy Litigation

26. Time billed to this category relates the Debtors' destruction of records and records retention.

Fees: \$1,713.00

Total hours: 2.20

E. Case Administration

27. Time billed to this category relates to case administration matters. During the Interim Period, PSZJ, among other things: (1) reviewed daily filings in these cases; (2) reviewed e-filing notices and distributed documents; and (3) maintained document control in a rapidly moving chapter 11 case.

Fees: \$25,985.50

Total hours: 93.40

F. Canada

28. Time billed to this category relates to various issues concerning the Canadian insolvency proceeding.

Fees: \$5,426.00

Total hours: 7.80

G. Claims Administration and Objections

29. Time billed to this category relates to claims administration and claims objections. During the Interim Period, PSZJ, among other things, reviewed and analyzed issues related to creditors' section 502(b) and section 503(b)(9) claims, and performed work related to the PlumChoice and IBM settlements.

Fees: \$14,941.50

Total hours: 27.60

H. Compensation of Professionals

30. Time billed to this category relates to reviewing and preparing monthly and interim fee applications.

Fees: \$21,579.00

Total hours: 55.40

I. Employee Benefits/Pension

31. Time billed in this category relates to motions and other matters pertaining to the Debtors' compensation programs.

Fees: \$52,226.50

Total hours: 69.90

J. Executory Contracts

32. Time billed in this category relates to motions and other matters pertaining to the Debtors' lease rejections and other contract rejections.

Fees: \$24,207.50

Total hours: 40.50

K. Financial Filings

33. Time billed to this category relates to reviewing Debtors' statements of financial information.

Fees: \$67.50

Total hours: 0.10

L. Financing

34. Time billed to this category relates to the Debtors' motion to amend its DIP Financing.

Fees: \$7,995.00

Total hours: 11.50

M. General Creditors Committee

35. Included in this category is the preparation for and attendance at meetings, in person and telephonically, of the Unsecured Creditors' Committee for the various issues arising out of the chapter 11 cases. Also included in this category is time spent reviewing various pleadings and weekly memoranda, time spent in preparation for committee calls, and addressing matters related to various motions.

Fees: \$180,517.50

Total hours: 356.70

N. Hearings

36. Included in this category are services related to attendance at hearings before the Bankruptcy Court on various matters.

Fees: \$11,592.00

Total hours: 15.60

O. Litigation (Non-Bankruptcy)

37. Time billed in this category relates to correspondence regarding potential litigation claims.

Fees: \$810.00

Total hours: 1.20

P. Lien Review

38. Time billed to this category relates to reviewing liens and loan documents of various parties, including Bank of America.

Fees: \$23,781.00

Total hours: 34.80

Q. Operations

39. This category relates to the Debtors' relations with its key suppliers and service providers.

Fees: \$711.00

Total hours: 1.00

R. Plan and Disclosure Statement

40. Included in this category are services rendered relating to various plan issues, and the drafting of a plan term sheet.

Fees: \$16,874.00

Total hours: 21.20

S. Retention of Professionals

41. Time billed in this category during the Interim Period relates to various matters related to the retention of Streambank LLC and its fee structure.

Fees: \$10,625.50

Total hours: 16.30

T. Stay Litigation

42. This category relates to services provided in connection with the review of various motions to lift the automatic stay.

Fees: \$553.50

Total hours: 1.20

U. Tax Issues

43. This category relates to services provided in connection with analyzing state tax payments.

Fees: \$2,665.50

Total hours: 3.70

V. Travel

44. PSZJ incurred non-working time while traveling on case matters. Travel time during which no work is performed is billed at 50% of regular hourly rates.

Fees: \$192.50

Total hours: 1.10

45. The nature of work performed by the PSZJ attorneys and paralegals is fully set forth in **Exhibit B** attached hereto. The hourly rates being charged are PSZJ's normal hourly

rates for work of this character. The reasonable value of the services rendered by PSZJ to Debtor during the Interim Period is \$585,692.00.

46. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by PSZJ is fair and reasonable given (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. Moreover, PSZJ has reviewed the requirements of the Local Rules and believes that this Application complies with such rules.

Certification Pursuant to Section 504 of the Bankruptcy Code

47. The Certification of Jeffrey N. Pomerantz, submitted pursuant to section 504 of the Bankruptcy Code, is attached hereto as Exhibit F.

WHEREFORE, PSZJ respectfully requests that the Court approve, for the period February 1, 2009 through April 30, 2009, the interim allowance of the sum of \$585,692.00 as compensation for necessary professional services rendered, and the sum of \$35,411.28 for reimbursement of actual necessary costs and expenses, for a total of \$621,103.28, that the Debtors be authorized and directed to pay the unpaid amount of such fees in the amount of \$164,298.55 and the unpaid amount of such expenses in the amount of \$3,531.42 for a total additional payment amount of \$167,829.97, and for such other and further relief as this Court may deem just and proper.

Dated: June 12, 2009

PACHULSKI STANG ZIEHL & JONES LLP

By /s/ Jeffrey N. Pomerantz
Jeffrey N. Pomerantz (admitted *pro hac vice*)
10100 Santa Monica Blvd., Suite 1100
Los Angeles, CA 90067-4100
Telephone: 310.277.6910
Facsimile: 310.201.0760

Lead Counsel for the Official Committee of
Unsecured Creditors

Filed This 15th Day of June 2009 By:

OFFICIAL COMMITTEE OF
UNSECURED CREDITORS

By: /s/ Paula S. Beran
Counsel

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
TAVENNER & BERAN, P.L.C.
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: 804-783-8300
Facsimile: 804-783-0178
E-mail: ltavenner@tb-lawfirm.com
pberan@tb-lawfirm.com

Local Co-Counsel for the Official Committee of Unsecured
Creditors

-and-

Richard M. Pachuski (CA Bar No. 90073)
Robert J. Feinstein (NY Bar No. RF-2836)
Jeffrey N. Pomerantz (CA Bar No. 143717)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd.
11th Floor
Los Angeles, California 90067-4100
Telephone: 310-277-6910
Facsimile: 310-201-0760
E-mail rpachulski@pszjlaw.com:
rfeinstein@pszjlaw.com
jpomerantz@pszjlaw.com

Lead Counsel for the Official Committee of Unsecured
Creditors

CERTIFICATE OF SERVICE

I hereby certify that on or before the 15th day of June, 2009 a true copy of the foregoing Second Interim Application of Pachulski Stang Ziehl & Jones LLP for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Creditors for the Period from February 1, 2009, through April 30, 2009 was served via first-class mail, postage-prepaid and/or electronic delivery to:

Robert B. Van Arsdale – Via email: robert.b.van.arsdale@usdoj.gov
June E. Turner – Via email: june.e.turner@usdoj.gov
Office of the United States Trustee
701 East Broad Street, Suite 4304
Richmond, VA 23219

Bruce H. Besanko – Via Standard Mail
Reginald D. Hedgebeth – Via Standard Mail
Circuit City Stores, Inc.
9950 Mayland Drive
Richmond, VA 23233

Gregg M. Galardi, Esq. – Via email: gregg.galardi@skadden.com
Skadden, Arps, Slate, Meagher, & Flom LLP
One Rodney Square
P.O. Box 636
Wilmington, DE 19899

Douglas M. Foley, Esq. – Via email: dfoley@mcguirewoods.com
McGuireWoods LLP
One James Center
901 E. Cary Street
Richmond, VA 23219

/s/ Paula S. Beran
Co-Counsel

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> , ¹	:	Case No. 08-35653-KRH
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
	:	

**ORDER AUTHORIZING AND APPROVING THE EMPLOYMENT OF PACHULSKI
STANG ZIEHL & JONES LLP AS COUNSEL TO THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS RETROACTIVE TO NOVEMBER 18, 2008**

This matter came before the Court on the *Application for Entry of an Order Authorizing and Approving the Employment of Pachulski Stang Ziehl & Jones LLP as Counsel to the Official Committee of Unsecured Creditors Nunc Pro Tunc to November 18, 2008* (the “Application”) and the Verified Statement of Robert J. Feinstein filed in support of the Application (the “Feinstein Statement”) both filed by the Official Committee of Unsecured Creditors (the “Committee”) for approval of Pachulski Stang Ziehl & Jones LLP’s employment as lead counsel for the Committee in this case, pursuant to 11 U.S.C. § 1103(a), and Bankruptcy Rule 2014(a), and the Court being fully advised in the premises and having determined that the

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City West Coast is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

Richard M. Pachulski (CA Bar No. 90073)
Robert J. Feinstein (NY Bar No. RF – 2836)
Jeffrey N. Pomerantz (CA Bar No. 143717)
Pachulski Stang Ziehl & Jones LLP
10100 Santa Monica Boulevard, 11th Floor
Los Angeles, CA 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Proposed Counsel for the Official
Committee of Unsecured Creditors

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
Tavenner & Beran, PLC
20 North Eighth Street, 2nd Floor
Richmond, VA 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

Proposed Co-Counsel for the Official
Committee of Unsecured Creditors

legal and factual bases set forth in the Application and the Feinstein Statement establish just cause for the relief granted herein;

THE COURT HEREBY FINDS THAT:

- A. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334.
- B. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).
- C. Notice of the Application (and service of the proposed order) was sufficient under the circumstances.
- D. The Application and the Feinstein Statement are in full compliance with all applicable provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules of this Court.
- E. Pachulski Stang Ziehl & Jones LLP does not hold or represent any interest materially adverse to the Committee, the Debtors' estate, or its creditors with respect to the matters upon which said law firm is to be engaged, and Pachulski Stang Ziehl & Jones LLP is a "disinterested person," as defined in § 101(14) of the Bankruptcy Code and as required by § 327(a) of the Bankruptcy Code.
- F. The retention and employment of Pachulski Stang Ziehl & Jones LLP in accordance with the Application and this Order is in the best interest of the Committee and the Debtors' estates.

IT IS HEREBY ORDERED THAT:

- 1. The Application is hereby APPROVED.
- 2. Capitalized terms not otherwise defined herein shall have the meanings given to them in the Application.

3. The Committee is authorized to retain and employ Pachulski Stang Ziehl & Jones as its lead counsel, pursuant to §§ 327, 328 and 1103 of the Bankruptcy Code, retroactive to November 18, 2008.

4. Pachulski Stang Ziehl & Jones LLP shall be compensated for such services and reimbursed for any related expenses as provided in the Application, and in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any additional procedures that may be established by this Court.

5. Upon entry a copy of this Order will be served on all parties receiving ECF notices in these cases. Thereafter, the Committee shall serve a copy of the Order on all remaining requisite parties as provided in the Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management, and Administrative Procedures.

Dated:

UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

/s/ Lynn L. Tavenner
Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
TAVENNER & BERAN PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: 804-783-8300
Facsimile: 804-783-0178

-and-

Richard M. Pachulski (CA Bar No. 90073)
Robert J. Feinstein (NY Bar No. RF-2836)
Jeffrey N. Pomerantz (CA Bar No. 143717)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd. 11th Floor
Los Angeles, California 90067-4100
Telephone: 310-227-6910
Facsimile: 310-201-0760
E-mail: rfeinstein@pszjlaw.com
jpomerantz@pszjlaw.com

Proposed Counsel for Official Committee of Unsecured
Creditors Holding Unsecured Claims

SEEN AND NO OBJECTION:

/s/ Robert B. Van Arsdale (permission by email on 1/14/09)
Robert B. Van Arsdale (VSB# 17483)
Assistant U.S. Trustee
Office of the U.S. Trustee
701 East Broad Street, Suite 4304
Richmond, VA 23219
(804) 771-2310
(804) 771-2330 (Facsimile)

CERTIFICATION

I hereby certify that the foregoing proposed Order has been either served on or endorsed by all necessary parties.

/s/ Lynn L. Tavenner

Lynn L. Tavenner, Esquire (Va. Bar No. 30083)
Tavenner & Beran, PLC
20 North Eighth Street, Second Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

EXHIBIT B

**SUMMARY OF TIME CHARGES AND HOURLY RATES BY PROFESSIONAL FOR
PERIOD FROM FEBRUARY 1, 2009 THROUGH APRIL 30, 2009**

Name of Professional & Title	Year Admitted to Practice	Billing Rate	Total Hours Billed	Fee Totals
Richard M. Pachulski, Partner	1979	850.00	70.10	\$59,585.00
Robert J. Feinstein, Partner	1982	795.00	165.40	\$131,493.00
Alan J. Kornfeld, Partner	1987	725.00	4.00	\$2,900.00
David J. Barton, Partner	1981	695.00	4.30	\$2,988.50
John A. Morris, Partner	1991	695.00	3.30	\$2,293.50
Andrew W. Caine, Partner	1983	675.00	1.30	\$877.50
Stanley E. Goldich, Partner	1980	675.00	294.10	\$198,517.50
Henry C. Kevane, Partner	1986	675.00	31.90	\$21,532.50
Iain A.W. Nasatir, Partner	1983	675.00	0.10	\$67.50
Jeffrey N. Pomerantz, Partner	1989	675.00	59.00	\$39,825.00
John D. Fiero, Partner	1988	625.00	3.50	\$2,187.50
Jason S. Pomerantz, Of Counsel	1991	495.00	72.10	\$35,689.50
Gillian N. Brown, Partner	1999	475.00	0.40	\$190.00
David A. Abadir, Associate	2008	350.00	161.80	\$56,630.00
David A. Abadir, Associate	2008	175.00	1.10	\$192.50
Leslie A. Forrester, Paralegal	N/A	250.00	11.20	\$2,800.00
Beth D. Dassa, Paralegal	N/A	225.00	65.90	\$14,827.50
Denise A. Harris, Paralegal	N/A	225.00	7.30	\$1,642.50
Michael Matteo, Paralegal	N/A	195.00	10.50	\$2,047.50
Thomas J. Brown, Paralegal	N/A	195.00	4.00	\$780.00
John F. Bass, Paralegal	N/A	150.00	57.50	\$8,625.00
TIME CHARGES TOTAL:			1,028.80	\$585,692.00
				\$585,692.00

Total Hours: 1,028.80

Blended Hourly Rate: \$569.30
(Attorneys and Paralegals)

Blended Hourly Rate: \$636.14
(Attorneys)

EXHIBIT C

SUMMARY OF SERVICES BY PROJECT CATEGORY

Project Category	Total Hours	Total Fees Requested
Asset Analysis/Recovery	15.40	\$8,891.00
Asset Disposition	245.50	\$170,679.50
Avoidance Actions	6.70	\$3,657.50
Bankruptcy Litigation	2.20	\$1,713.00
Case Administration	93.40	\$25,985.50
CANADA	7.80	\$5,426.00
Claims Admin/Objections	27.60	\$14,941.50
Compensation of Professionals	55.40	\$21,579.00
Employee Benefits/Pension	69.90	\$52,226.50
Executory Contracts	40.50	\$24,207.50
Financial Filings	0.10	\$67.50
Financing	11.50	\$7,995.00
General Creditors Committee	356.70	\$180,517.50
Hearings	15.60	\$11,592.00
Litigation (Non-Bankruptcy)	1.20	\$810.00
Lien Review	34.80	\$23,781.00
Operations	1.00	\$711.00
Plan and Disclosure Statement	21.20	\$16,874.00
Retention of Professionals	16.30	\$10,625.50
Stay Litigation	1.20	\$553.50
Tax Issues	3.70	\$2,665.50
Travel (billed at 50% of regular hourly rate)	1.10	\$192.50
TOTAL SERVICES BILLED:	1,028.80	\$585,692.00

PACHULSKI STANG ZIEHL & JONES LLP

10100 Santa Monica Boulevard
11th Floor
Los Angeles, CA 90067

February 28, 2009

Invoice Number **81657** **12304 00002** **JNP**

Ramona Neal
Hewlett-Packard Company
11307 Chinden Blvd. MS 314
Boise, ID 83714

Balance forward as of last invoice, dated: January 31, 2009

\$1,256,112.57

Payments received since last invoice, last payment received -- February 19, 2009

\$706,269.05

Net balance forward

\$549,843.52

Re: Circuit City committee representation

Statement of Professional Services Rendered Through

02/28/2009

			Hours	Rate	Amount
Asset Analysis/Recovery[B120]					
02/02/09	JAM	Review public filings and documents re Schoonover (1.7); e-mail to R. Feinstein re same (.4).	2.10	695.00	\$1,459.50
02/07/09	JNP	Review and forward email regarding credit card receivables.	0.10	675.00	\$67.50
02/08/09	JNP	Email to credit card receivables claims.	0.10	675.00	\$67.50
02/18/09	SEG	Review Crockett emails re offer for class action settlement receivable.	0.10	675.00	\$67.50
02/19/09	JNP	Review and respond to emails regarding Mastercard settlement.	0.10	675.00	\$67.50
Task Code Total			<u>2.50</u>		<u>\$1,729.50</u>

Asset Disposition [B130]

01/22/09	RMP	Review e-mails and asset liquidation issues.	0.70	850.00	\$595.00
01/30/09	RMP	Review liquidation issues and sale status.	1.20	850.00	\$1,020.00
02/03/09	RMP	Review claims issues and liquidation status and telephone conference with Protiviti.	1.30	850.00	\$1,105.00
02/04/09	RMP	Review e-mails and conferences regarding liquidation issues.	0.80	850.00	\$680.00
02/04/09	RJF	Telephone conference with Atkinson regarding retention plan, liquidation issues.	0.10	795.00	\$79.50
02/04/09	RJF	Telephone conference with FTI, liquidators regarding sales	0.50	795.00	\$397.50

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		process.			
02/04/09	RJF	Telephone conference with Galardi regarding debtor's miscalculation of cost numbers provided to liquidators.	0.30	795.00	\$238.50
02/04/09	RJF	Telephone conference with JP regarding debtor's miscalculation of cost numbers provided to liquidators.	0.20	795.00	\$159.00
02/04/09	RJF	Telephone conference with Friedman regarding debtor's miscalculation of cost numbers provided to liquidators.	0.20	795.00	\$159.00
02/05/09	RMP	Telephone conferences with RF and Protiviti regarding assets sale problems.	0.80	850.00	\$680.00
02/05/09	RJF	Telephone conference with Roski, Crocket regarding liquidation issue.	0.80	795.00	\$636.00
02/06/09	RMP	Review claim and sale issues and conferences with S. Goldich regarding same.	1.20	850.00	\$1,020.00
02/06/09	SEG	Review Debtors motion and documents re sale of FF&E and memo re same.	0.50	675.00	\$337.50
02/06/09	SEG	Review information and documents re bids for IP, online assets and Debtor's interest in PlumChoice and preparation of emails and memo re same.	1.30	675.00	\$877.50
02/06/09	RJF	Review new asset disposition motions.	0.70	795.00	\$556.50
02/06/09	RJF	Telephone conference with Friedman regarding inventory issues.	0.40	795.00	\$318.00
02/07/09	JNP	Review email about summary of IP bids.	0.10	675.00	\$67.50
02/07/09	JNP	Review and respond to Stanley E. Goldich email regarding misc.assets and related.	0.10	675.00	\$67.50
02/07/09	SEG	Review Fredericks emails re offer for Learjet and amendment to Hawker aircraft purchase agreement.	0.20	675.00	\$135.00
02/07/09	SEG	Review Jeff Pomerantz emails re sale motions and procedures and check motions filed and reveiw miscellaneous assets motions and procedures and emails re same.	0.80	675.00	\$540.00
02/07/09	RJF	Email regarding Lear Jet offers.	0.30	795.00	\$238.50
02/07/09	RJF	Emails regarding IP disposition.	0.30	795.00	\$238.50
02/07/09	RJF	Review Protiviti memo regarding cost factor issue.	0.30	795.00	\$238.50
02/08/09	JNP	Review memo regarding inventory issues with liquidators.	0.20	675.00	\$135.00
02/08/09	JNP	Review and respond to emails regarding aircraft sale.	0.20	675.00	\$135.00
02/08/09	JNP	Review and respond to emails regarding IP sales and related.	0.30	675.00	\$202.50
02/08/09	SEG	Follow up with Dassa re Debtors sale motions and review pleadings and documents re motions to sell Learjet Aircraft, miscellaneous property and defective inventory, Learjet offers and Amendment to hawker aircraft sale and emails to Jeff Pomerantz and Rob Feinstein and review Jeff Pomerantz emails and David Abirdar memos re same.	1.90	675.00	\$1,282.50
02/08/09	SEG	Further review of information and documents and email to Fredericks re sale of Learjet and bids.	0.30	675.00	\$202.50
02/08/09	SEG	Review Jeff Pomerantz emails re buyer for intangibles.	0.10	675.00	\$67.50
02/08/09	RJF	Emails regarding pending asset disposition motions, jet offers.	0.30	795.00	\$238.50
02/09/09	SEG	Review revised summary of bids for IP and Internet assets and email to Beth Dassa and teleconference with Dassa re	0.50	675.00	\$337.50

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		same and comments and review revised draft and email to Rob Feinstein re same and Memo for Committee.			
02/09/09	SEG	Review Fredericks email re aircraft sales and review notes and emails to Fredericks and Protiviti re same and defective inventory motion.	0.70	675.00	\$472.50
02/09/09	SEG	Review Wes Anson message re potentially valuable intangibles and telephone call to Anson.	0.10	675.00	\$67.50
02/09/09	SEG	Preparation of notes re IP Broker information.	0.10	675.00	\$67.50
02/09/09	RJF	Review emails regarding jet, other asset dispositions.	0.30	795.00	\$238.50
02/09/09	BDD	Preparation of memo re status of IP bids	0.20	225.00	\$45.00
02/09/09	BDD	Email to S. Goldich re IP bids memo	0.10	225.00	\$22.50
02/09/09	BDD	Preparation of bid summary for IP and Online Assets	1.00	225.00	\$225.00
02/09/09	BDD	Conversation with S. Goldich re Summary for IP and Online assets	0.10	225.00	\$22.50
02/09/09	BDD	Email to M. Wilson re chart revisions	0.10	225.00	\$22.50
02/10/09	JNP	Conference with B. Lehane regarding status of sale efforts.	0.20	675.00	\$135.00
02/10/09	JNP	Conference with Robert J. Feinstein regarding GOB sale and related issues.	0.20	675.00	\$135.00
02/10/09	RMP	Review sale proposal.	0.30	850.00	\$255.00
02/10/09	SEG	Review Martinair email re sale of airplanes and email re same.	0.20	675.00	\$135.00
02/10/09	SEG	Review Roski and Regan emails re inventory and FF&E sale and emails to Roski, Fredericks and Galardi and review Galardi email re same.	0.50	675.00	\$337.50
02/10/09	SEG	Telephone calls to Anson re sale of IP and review Anson messages and notes re same.	0.20	675.00	\$135.00
02/10/09	SEG	Teleconference with Fried re sale of IP and review email and information and memo re same.	1.00	675.00	\$675.00
02/10/09	SEG	Follow up with Galardi re defective inventory motion and review email re same.	0.10	675.00	\$67.50
02/10/09	SEG	Review emails re inquiries re IP assets and email to Wes Anson.	0.20	675.00	\$135.00
02/10/09	SEG	Review Rob Feinstein update to Committee re IP.	0.10	675.00	\$67.50
02/10/09	RJF	Review analysis of liquidation errors by debtor, impact on recoveries.	1.00	795.00	\$795.00
02/10/09	RJF	Telephone conference with JP regarding liquidator issue.	0.30	795.00	\$238.50
02/10/09	DAA	Review Incentive Plan proposal, GOB Sales, Liquidation analysis and IP sales process	0.90	350.00	\$315.00
02/11/09	JNP	Conference with Stanley E. Goldich regarding safe issues and related.	0.70	675.00	\$472.50
02/11/09	JNP	Review and forward Salinas proposal.	0.20	675.00	\$135.00
02/11/09	JNP	Emails with Jefferies regarding Salinas proposal.	0.10	675.00	\$67.50
02/11/09	JNP	Emails to and from M. Atkinson regarding communications with debtor.	0.10	675.00	\$67.50
02/11/09	JNP	Conference with Skadden team, Robert J. Feinstein and Stanley E. Goldich regarding miscellaneous issues including asset disposition issues and related.	1.40	675.00	\$945.00
02/11/09	JNP	Email to J. Morris regarding litigation issues in going out of business sale.	0.10	675.00	\$67.50

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02/11/09	SEG	Review Fredericks and Lazaroff emails and documents re Lear aircraft bids and auction and emails to Fredericks re same.	0.40	675.00	\$270.00
02/11/09	SEG	Review Jeff Pomerantz email re Salinas proposal.	0.10	675.00	\$67.50
02/11/09	SEG	Review Campbell email re Learjet bids.	0.10	675.00	\$67.50
02/11/09	SEG	Review Bania email and scan documents re CONAIR IP services and email to Jeff Pomerantz and Rob Feinstein re same.	0.20	675.00	\$135.00
02/11/09	SEG	Review Lazaroff email re Learjet auction and offers and review documents.	0.30	675.00	\$202.50
02/11/09	SEG	Email to Grant re Introduction of Streambank re IP valuation and marketing services and evaluation of proposals and review document.	0.20	675.00	\$135.00
02/11/09	SEG	Review Jeff Pomerantz and Rob Feinstein emails re Learjet auction and emails re same.	0.10	675.00	\$67.50
02/11/09	SEG	Follow up with Wes Anson and Doug Bania and teleconference with Bania re CONSOR IP services.	0.60	675.00	\$405.00
02/11/09	RJF	Emails regarding cost factor problem.	0.30	795.00	\$238.50
02/11/09	RJF	Numerous emails regarding IP offers and review same.	1.00	795.00	\$795.00
02/12/09	JNP	Review email regarding aircraft auction.	0.10	675.00	\$67.50
02/12/09	RMP	Review incentive and sale issues and conference with J. Pomerantz regarding same.	1.10	850.00	\$935.00
02/12/09	RMP	Review Protiviti analysis.	1.40	850.00	\$1,190.00
02/12/09	SEG	Review Greg Hall message and telephone call to Greg Hall re liquidation of IP and office furniture.	0.10	675.00	\$67.50
02/12/09	SEG	Review Jeff Pomerantz emails and Salinas offer re IP and email to Jeff Pomerantz re same.	0.10	675.00	\$67.50
02/12/09	SEG	Review offers and telephonic participation in auction of Learjet and consultation with Debtors and memo to Jeff Pomerantz and Rob Feinstein re same.	1.50	675.00	\$1,012.50
02/12/09	SEG	Review Grant email re sale of IP assets.	0.10	675.00	\$67.50
02/12/09	SEG	Review information and documents and emails to Grant re marketing of IP and broker inquiries.	0.50	675.00	\$337.50
02/12/09	SEG	Preparation of email to Jeff Pomerantz and Rob Feinstein re CONSOR resume re broker services.	0.10	675.00	\$67.50
02/13/09	JNP	Review emails regarding IP brokers and call regarding same.	0.10	675.00	\$67.50
02/13/09	JNP	Emails regarding GOB status.	0.10	675.00	\$67.50
02/13/09	JNP	Consider issues regarding retention of specialty IP broker; Conference with Stanley E. Goldich regarding same.	0.40	675.00	\$270.00
02/13/09	SEG	Review Jeff Pomerantz email re investigation of CONSOR and review Streambanks clients and references and email to Jeff Pomerantz and review Jeff Pomerantz email re same.	0.30	675.00	\$202.50
02/13/09	SEG	Discussions with Jeff Pomerantz re sale of IP and IP valuations and brokers and further review of documents.	0.50	675.00	\$337.50
02/13/09	SEG	Review draft Order re Defective Inventory motion and redline of changes emails to Jeff Pomerantz and Fredericks re comments and questions.	0.70	675.00	\$472.50
02/13/09	RJF	Attention to liquidator issue, office conference with John	0.40	795.00	\$318.00

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		A. Morris regarding cost factor issues.			
02/13/09	JAM	Meet with R. Feinstein re litigation hold, motion to delete electronic records, potential motion (.3); draft, revise litigation hold letter (.7); communications with R. Feinstein re: same (.2).	1.20	695.00	\$834.00
02/13/09	DAA	Analyze and review Debtors motion to approve bidding procedures of Phoenix real estate	1.30	350.00	\$455.00
02/14/09	JNP	Review and respond to Stanley E. Goldich emails regarding defective inventory order.	0.10	675.00	\$67.50
02/14/09	SEG	Review Jeff Pomerantz and Fredericks emails re Order on motion to sell defective inventory and bids and review bids and emails re same.	0.80	675.00	\$540.00
02/15/09	JNP	Emails regarding lap top cleansing.	0.10	675.00	\$67.50
02/15/09	SEG	Review Jeff Pomerantz email re competing proposals re sale of FF&E and auction and emails to Jeff Pomerantz, Fredericks and Galardi re same.	0.30	675.00	\$202.50
02/15/09	SEG	Review Jeff Pomerantz re status re IP brokers and email to Jeff Pomerantz and review information re same.	0.30	675.00	\$202.50
02/15/09	SEG	Review Beran email re representations at hearing on defective inventory motion and email re same.	0.10	675.00	\$67.50
02/16/09	SEG	Review Fredericks emails and documents and analysis re competing proposals to sell FF&E and emails to Fredericks, Jeff Pomerantz and Protiviti re same.	1.00	675.00	\$675.00
02/16/09	SEG	Review Galardi, Regan and Atkinson emails re analysis of competing proposals and stalking horse bid and further review of proposals and emails to Atkinson and Galardi re same.	0.80	675.00	\$540.00
02/16/09	SEG	Review Regan and Stegenga emails and additional information and sensitivity analysis re FF&E auction and emails to FTI, Jeff Pomerantz and Atkinson re same.	0.40	675.00	\$270.00
02/16/09	SEG	Teleconference with Grant re IP assets and retention of IP broker and email to Grant re same.	0.30	675.00	\$202.50
02/16/09	SEG	Review Fredericks email and revised Order re sale of Defective inventory and teleconference with Jeff Pomerantz and email to Fredericks re same and bids.	0.30	675.00	\$202.50
02/16/09	SEG	Review information re defective inventory bids and email to Protiviti re same and Order.	0.30	675.00	\$202.50
02/16/09	SEG	Review Atkinson and Jeff Pomerantz emails re sale of FF&E and email to Stegenga, Fredericks and Galardi re same.	0.20	675.00	\$135.00
02/16/09	SEG	Review notes and IP broker information and proposals and emails to Jeff Pomerantz and preparation of memo re same.	1.20	675.00	\$810.00
02/16/09	SEG	Follow up with Atkinson re discussion of FF&E Auction.	0.10	675.00	\$67.50
02/17/09	SEG	Review multiple emails, documents and drafts of bid structure agreement for sale of FF&E and emails to FTI, Debtors' counsel and Atkinson re same.	1.00	675.00	\$675.00
02/17/09	SEG	Review Fried emails and emails to Fried and telephone call to Fried re status re sale of IP and consideration of broker proposals.	0.20	675.00	\$135.00
02/17/09	SEG	Committee conference call re pending matters.	1.30	675.00	\$877.50
02/17/09	SEG	Review Protiviti and FTI emails re broker information and	0.40	675.00	\$270.00

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		review documents and emails re same and IP bids and information.			
02/17/09	SEG	Auction re retention of liquidator for FF&E.	1.20	675.00	\$810.00
02/17/09	SEG	Review Bania email re discussion of IP services and emails re same and coordination with Protiviti.	0.20	675.00	\$135.00
02/18/09	SEG	Review Fried and Crocket emails re discussion re IP assets and services and emails and teleconference with Croket re offers and information re IP assets and Conference call with Crocket and Fried and further discussion with Fried and review documents and notes re same.	1.80	675.00	\$1,215.00
02/18/09	SEG	Review Bania email re discussion re IP assets and Consor services.	0.10	675.00	\$67.50
02/18/09	SEG	Teleconference with Bania re IP broker services.	0.40	675.00	\$270.00
02/18/09	SEG	Review Fried emails re IP information and emails to Fried re same.	0.40	675.00	\$270.00
02/18/09	SEG	Follow up with Crocket re discussion with CONSOR.	0.10	675.00	\$67.50
02/18/09	SEG	Review notes and preparation of memo re FF&E auction.	0.40	675.00	\$270.00
02/18/09	BDD	Email to P. Beran re Oracle Objection (re debtor's motion to enter into an agreement in connection with sale of furniture, fixtures, etc.)	0.10	225.00	\$22.50
02/19/09	SEG	Review Crocket emails and documents re Cascade offer to purchase settlement receivable and emails re same.	0.30	675.00	\$202.50
02/19/09	SEG	Review Regan emails re sale of defective inventory and email to Regan and review information re same.	0.40	675.00	\$270.00
02/19/09	SEG	Review Hare email re offer.	0.10	675.00	\$67.50
02/19/09	SEG	Follow up with Bania and Crocket re conference cal re sale of IP and review emails re same.	0.10	675.00	\$67.50
02/19/09	SEG	Review documents and follow up with Crocket re information re sale of IP and offers.	0.20	675.00	\$135.00
02/20/09	SEG	Review Bania and Crocket emails re conference call to discuss sale of IP and CONSOR proposal and emails re same.	0.30	675.00	\$202.50
02/20/09	SEG	Review Dickerson emails re InterTAN APA.	0.10	675.00	\$67.50
02/22/09	SEG	Follow up with Gabe Fried re discussion with Debtors and provision of information on IP assets and review Fried email and teleconference with Fried re same.	0.30	675.00	\$202.50
02/22/09	SEG	Review Fredericks email re Channel Velocity offer for defective inventory and review offer and email re same.	0.30	675.00	\$202.50
02/22/09	SEG	Review Atkinson emails re Channel Velocity offer and clawback provision and valuation of defective inventory in liquidation analysis and email re same.	0.20	675.00	\$135.00
02/23/09	SEG	Review Fredericks email and revised draft of APA for defective inventory and email re same and changes.	0.30	675.00	\$202.50
02/23/09	SEG	Review Fried email re status of IP information request and email re same.	0.10	675.00	\$67.50
02/23/09	SEG	Teleconference with Bania re proposal and email to Bania re Ramsey contact information and review Anson email and message re CONSOR proposal and email to Anson and memo re same.	0.60	675.00	\$405.00
02/24/09	SEG	Review Waiting emails re request list and update re revised Budget and cash call report and scan documents.	0.20	675.00	\$135.00

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02/24/09	SEG	Review Cashman email re IP assets and review list.	0.20	675.00	\$135.00
02/24/09	SEG	Review Fried email re IP information.	0.10	675.00	\$67.50
02/24/09	SEG	Review Fredericks emails and APA documents and revisions re sale of Defective inventory and preparation of emails to Fredericks and emails and memo to Jeff Pomerantz, Rob Feinstein and Atkinson re same.	1.20	675.00	\$810.00
02/25/09	JNP	Review emails regarding inventory sale.	0.10	675.00	\$67.50
02/25/09	SEG	Review Atkinson and Fredericks emails re sale of defective inventory and auction and teleconferences with Atkinson, Fredericks and Regan re auction and join portion of auction conference call and separate discussions.	1.00	675.00	\$675.00
02/25/09	SEG	Analyze issues re sale and marketing of assets.	0.30	675.00	\$202.50
02/25/09	SEG	Review Fried emails re status re information on IP assets and call and emails to Fried and Protiviti and review Crocket and Jeff Pomerantz emails re same.	0.60	675.00	\$405.00
02/26/09	JNP	Conference with M. Atkinson regarding defective inventory status.	0.10	675.00	\$67.50
02/26/09	SEG	Review information and documents re IP issues and sale strategy and email to Rush and teleconference with Crocket and Rush and email to Crocket and review Crocket email re same.	1.20	675.00	\$810.00
02/26/09	SEG	Review Atkinson emails re revised offers and APAs of Systemax and Hilco and review documents and emails to Jeff Pomerantz, Rob Feinstein, Atkinson and Crocket re same.	0.70	675.00	\$472.50
02/26/09	SEG	Review Fredericks emails re Committee consent to sale of defective inventory and emails to Fredericks and Atkinson re same.	0.30	675.00	\$202.50
02/27/09	SEG	Review emails re conference calls with IP brokers sale of IP and follow up re discussions and teleconference with Atkinson re same.	0.60	675.00	\$405.00
02/27/09	SEG	Review Jeff Pomerantz emails re IP broker evaluation and selection and email re same.	0.20	675.00	\$135.00
02/27/09	SEG	Review information re IP Recovery and email to Jeff Pomerantz re same.	0.10	675.00	\$67.50
02/27/09	JNP	Conference with Stanley E. Goldich regarding defective inventory issues.	0.10	675.00	\$67.50
02/27/09	JNP	Review emails regarding retention of IP broker.	0.10	675.00	\$67.50
02/27/09	SEG	Review Fredericks emails re Hyper agreement, price adjustment amount and covenants relating to sale of defective inventory and review documents and emails to Fredericks re same.	0.50	675.00	\$337.50
02/27/09	RJF	Telephone conferences with Ellen Friedman regarding defective merchandise.	0.50	795.00	\$397.50
02/27/09	RJF	Telephone conference with M. Atkinson regarding cost factor deal.	0.40	795.00	\$318.00
02/27/09	RJF	Telephone conferences with Stan regarding defective merchandise issue.	0.40	795.00	\$318.00
02/27/09	RJF	Telephone conferences with Stan and emails regarding proposed language in defective merchandise APA.	0.50	795.00	\$397.50
02/27/09	RJF	Emails regarding IP brokers.	0.30	795.00	\$238.50

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02/28/09	JNP	Review emails regarding IP sales and defective inventory sale.	0.20	675.00	\$135.00
02/28/09	SEG	Review Atkinson, Jeff Pomerantz and Rush emails re sale of IP and evaluation of IP brokers and retention and review information and documents and emails re same and memo to Bibby re discussions.	1.40	675.00	\$945.00
02/28/09	SEG	Review Friedman emails re Hyper APA and proposed provisions re sales of defective inventory as is and without warranty and emails to Friedman, Rob Feinstein and Jeff Pomerantz and preparation of memo to Committee re same.	2.00	675.00	\$1,350.00

Task Code Total

71.20

\$49,365.00

Bankruptcy Litigation [L430]

02/13/09	RJF	Telephone conference with Liberi regarding data destruction.	0.20	795.00	\$159.00
02/13/09	RJF	Email to debtor's counsel regarding data destruction.	0.20	795.00	\$159.00
02/13/09	RJF	Telephone conference with JP regarding data destruction.	0.10	795.00	\$79.50
02/13/09	RJF	Review debtors' motion to destroy ESI and office conference with John A. Morris, emails regarding same.	0.50	795.00	\$397.50
02/13/09	RJF	Telephone conference with JP regarding motion to destroy records.	0.30	795.00	\$238.50
02/13/09	RJF	Telephone conference with Atkinson regarding motion to destroy records.	0.20	795.00	\$159.00
02/13/09	JNP	Review litigation hold letter and email regarding same.	0.20	675.00	\$135.00
02/16/09	JNP	Emails to Robert J. Feinstein regarding record retention issues.	0.10	675.00	\$67.50
02/23/09	RJF	Emails regarding destruction of records.	0.10	795.00	\$79.50

Task Code Total

1.90

\$1,474.50

Case Administration [B110]

12/31/08	BDD	Continued preparation of 2002 service list.	2.20	225.00	\$495.00
02/02/09	DAH	Assist with research project	1.20	225.00	\$270.00
02/02/09	DAH	Continued research, articles, etc.	0.90	225.00	\$202.50
02/02/09	DAA	Review financial update materials circulated by Protiviti Inc.	0.30	350.00	\$105.00
02/03/09	JFB	Continued update and preparation of 2002 service list.	4.30	150.00	\$645.00
02/03/09	BDD	Review court docket re pleadings filed to date during week of 2/1/09	0.30	225.00	\$67.50
02/04/09	JFB	Continued update and preparation of 2002 service list.	3.50	150.00	\$525.00
02/04/09	JNP	Review emails and brief call with M. Atkinson regarding status.	0.20	675.00	\$135.00
02/04/09	BDD	Email to M. Evans re new pleadings filed	0.10	225.00	\$22.50

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02/05/09	JFB	Continued update and preparation of 2002 service list.	3.10	150.00	\$465.00
02/05/09	BDD	Email to M. Evans re updated docket	0.10	225.00	\$22.50
02/05/09	BDD	Prepare 2/8/09 weekly memo	1.20	225.00	\$270.00
02/05/09	BDD	Update critical dates memo	1.00	225.00	\$225.00
02/06/09	JFB	Continued update and preparation of 2002 service list.	2.40	150.00	\$360.00
02/07/09	JNP	Review various pleadings.	0.30	675.00	\$202.50
02/07/09	BDD	Revisions/additions to weekly memo and critical dates memo	2.00	225.00	\$450.00
02/08/09	BDD	Research court docket re additional pleadings requested by JS Pomerantz and S. Goldich	0.50	225.00	\$112.50
02/08/09	BDD	Emails (several) to JS Pomerantz and S. Goldich re additional pleadings filed	0.50	225.00	\$112.50
02/08/09	BDD	Email to S. Goldich re separately filed memo	0.10	225.00	\$22.50
02/08/09	BDD	Email to J. Pomerantz re separately filed memo	0.10	225.00	\$22.50
02/09/09	JFB	Continued update and preparation of 2002 service list.	2.20	150.00	\$330.00
02/09/09	JNP	Conference with D. Abadir, Stanley E. Goldich and Robert J. Feinstein regarding status and weekly memo.	0.80	675.00	\$540.00
02/09/09	SEG	Review Rob Feinstein email re internal conference call.	0.10	675.00	\$67.50
02/10/09	JFB	Continued update and preparation of 2002 service list.	1.10	150.00	\$165.00
02/10/09	JNP	Conference with Robert J. Feinstein regarding misc. and status.	0.20	675.00	\$135.00
02/11/09	JFB	Continued update and preparation of 2002 service list.	3.10	150.00	\$465.00
02/11/09	BDD	Email to J. Pomerantz re Jefferies contact	0.10	225.00	\$22.50
02/12/09	JFB	Continued update and preparation of 2002 service list.	2.40	150.00	\$360.00
02/12/09	JNP	Review of pleadings.	0.30	675.00	\$202.50
02/12/09	TJB	Made Arrangements for RJF to appear telephonically at hearing taking place 2/13/09	1.00	195.00	\$195.00
02/13/09	JFB	Continued update and preparation of 2002 service list.	3.20	150.00	\$480.00
02/13/09	JNP	Review misc. pleadings.	0.30	675.00	\$202.50
02/13/09	SEG	Follow up with Jeff Pomerantz and Rob Feinstein re hearing.	0.10	675.00	\$67.50
02/14/09	JNP	Review Agenda for 2/17 hearing.	0.10	675.00	\$67.50
02/17/09	JFB	Continue update and preparation of 2002 service list.	2.20	150.00	\$330.00
02/17/09	JNP	Conference with Press regarding case issues.	0.40	675.00	\$270.00
02/17/09	JNP	Review misc. emails and pleadings.	0.30	675.00	\$202.50
02/18/09	JFB	Review and obtain Request for Special notice form the court website.	1.20	150.00	\$180.00
02/18/09	JFB	Continued update and preparation of the 2002 service list.	2.60	150.00	\$390.00
02/18/09	JNP	Review misc. emails and related.	0.20	675.00	\$135.00
02/18/09	SEG	Review information and emails to Dassa re contact list additions.	0.20	675.00	\$135.00
02/19/09	JFB	Continued update and preparation of the 2002 service list.	2.80	150.00	\$420.00
02/19/09	JNP	Review memo regarding hearing results.	0.10	675.00	\$67.50
02/19/09	JNP	Review misc. pleadings and emails.	0.30	675.00	\$202.50
02/19/09	BDD	Email to M. Evans re recent pleadings filed	0.10	225.00	\$22.50
02/20/09	JFB	Continued update and preparation of the 2002 service list.	4.20	150.00	\$630.00
02/23/09	JFB	Continued update and preparation of the 2002 service list.	3.80	150.00	\$570.00

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02/23/09	MAM	Lexis research for Stanley E. Goldich regarding cases	0.90	195.00	\$175.50
02/24/09	JFB	Continued update and preparation of 2002 service list.	3.60	150.00	\$540.00
02/24/09	JNP	Review misc. pleadings.	0.20	675.00	\$135.00
02/25/09	JFB	Continued update and preparation of 2002 service list.	3.70	150.00	\$555.00
02/25/09	JNP	Conference with Richard M. Pachulski regarding misc. issues.	0.20	675.00	\$135.00
02/25/09	BDD	Research pleadings for R. Pachulski (first day declaration, exclusivity motion)	0.20	225.00	\$45.00
02/25/09	BDD	Conversation with R. Pachulski re various pleadings filed	0.10	225.00	\$22.50
02/26/09	JFB	Review docket and download Request for Special Notice from court website	1.60	150.00	\$240.00
02/26/09	JFB	Continued update and preparation of the 2002 service list.	2.80	150.00	\$420.00
02/26/09	BDD	Email to S. Cho re Besanko Declaration in support of first days	0.10	225.00	\$22.50
02/26/09	BDD	Conversation with S. Cho re 503(b)(9) claims and general claims bar date S+K Co	0.10	225.00	\$22.50
02/27/09	JNP	Review various emails.	0.20	675.00	\$135.00
02/28/09	SEG	Review Atkinson email re document preservation and destruction issues and sale of computers and cost comparison chart and email re same.	0.40	675.00	\$270.00

Task Code Total

71.80

\$14,305.50

CANADA

02/02/09	RJF	Call regarding Canadian sale process with debtors.	0.80	795.00	\$636.00
02/02/09	BDD	Email to L. Culley at Parasec re Virginia lien information	0.10	225.00	\$22.50
02/04/09	RJF	Review email regarding Canada status.	0.10	795.00	\$79.50
02/06/09	RJF	Email regarding bar date for Canadian entities.	0.10	795.00	\$79.50
02/14/09	JNP	Review Canada sales agreement email and email to David J. Barton regarding review.	0.10	675.00	\$67.50
02/15/09	DJB	Review APA for sale of Canadian assets.	2.00	695.00	\$1,390.00
02/15/09	DJB	Prepare summary thereof for Committee.	2.10	695.00	\$1,459.50
02/15/09	JNP	Review David J. Barton memo on Canada transaction and email to G. Galardi regarding status.	0.20	675.00	\$135.00
02/16/09	DJB	Review status of Canadian APA.	0.20	695.00	\$139.00
02/16/09	SEG	Review Dickerson email and scan mark-up of INTERTAN APA and emails to Protiviti and Jeff Pomerantz re same.	0.50	675.00	\$337.50
02/18/09	JNP	Review and respond to emails regarding Canada Agreement.	0.10	675.00	\$67.50
02/18/09	JNP	Review Canadian Agreement and email to D. Cohen regarding same.	0.30	675.00	\$202.50
02/20/09	SEG	Conference call with CONSOR re identification and sale of IP Assets and proposal.	0.40	675.00	\$270.00
02/23/09	JNP	Email regarding Canada sale process.	0.20	675.00	\$135.00

Task Code Total

7.20

\$5,021.00

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Claims Admin/Objections[B310]

01/12/09	MAM	Review 503(b)(9) claims and input into matrix.	4.70	195.00	\$916.50
01/21/09	MAM	Lexis research for Stanley E. Goldich regarding 502(d) cases.	0.20	195.00	\$39.00
01/30/09	MAM	Lexis research for Stanley E. Goldich regarding : Constructive Trusts Disfavored in Bankruptcy: 2nd Circuit	0.30	195.00	\$58.50
02/02/09	RJF	Research regarding 503(b)(9) and 502(d).	0.50	795.00	\$397.50
02/02/09	SEG	Review documents and teleconferences with Loza re IBM issues and analysis and review Loza emails and emails to Loza re same.	1.20	675.00	\$810.00
02/03/09	SEG	Review affidavit re PlumChoice administrative claim.	0.30	675.00	\$202.50
02/04/09	SEG	Teleconference with Loza re IBM information.	0.10	675.00	\$67.50
02/05/09	JFB	Research re Adminstrative Priority under 503(b)(1)a for Stanley E. Goldich.	1.60	150.00	\$240.00
02/05/09	SEG	Review Loza email re discussion with FTI and IBM information and status and email re same.	0.10	675.00	\$67.50
02/05/09	SEG	Review emails and notes and email to Galardi and Fredericks re IBM information.	0.40	675.00	\$270.00
02/05/09	SEG	Review Fredericks and Kumar emails re IBM Master Agreement and review amendment and documents re IBM information and emails re same.	0.30	675.00	\$202.50
02/06/09	SEG	Review Kumer emails re IBM agreement and review Term Lease Agreement and email to Loza and Roski and teleconference with Loza re same.	0.20	675.00	\$135.00
02/10/09	SEG	Review Fredericks, Rob Feinstein, Jeff Pomerantz and Galardi emails re late filed claims position and emails re same.	0.10	675.00	\$67.50
02/11/09	BDD	Email to J. Pomerantz re transfer of claims	0.10	225.00	\$22.50
02/11/09	BDD	Email to JS Pomerantz re transfer of claims	0.10	225.00	\$22.50
02/13/09	JNP	Conference with creditor regarding case status.	0.20	675.00	\$135.00
02/23/09	JNP	Conference with creditor regarding status and claim.	0.10	675.00	\$67.50
02/24/09	SEG	Review Cashman email re 503(b)(9) claims information and review summary.	0.10	675.00	\$67.50
02/24/09	SEG	Review PlumChoice response re administrative claim.	0.20	675.00	\$135.00
02/26/09	SEG	Review Fredericks email re return of Directv good and information re reclamation claims and email re same.	0.20	675.00	\$135.00
02/26/09	BDD	Review of general claims filed by 1/30/09 bar date	0.10	225.00	\$22.50
02/26/09	BDD	Email to S. Cho re 503(b)(9) claims filed	0.10	225.00	\$22.50
02/26/09	BDD	Call to Aaron at KCC re claims filed by general claims bar date of 1/30/09	0.10	225.00	\$22.50
02/27/09	SEG	Review emails return or Directv goods and reclamation and 503(b)(9) claims.	0.10	675.00	\$67.50
02/27/09	SEG	Review Jeff Pomerantz email re Debtors property tax proposal.	0.10	675.00	\$67.50
02/27/09	RJF	Emails regarding resolution of Direct TV 503(b)(9) claim.	0.20	795.00	\$159.00

Task Code Total

11.70

\$4,420.50

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Compensation Prof. [B160]

02/02/09	BDD	Email to J. Pomerantz re January monthly fee statement	0.10	225.00	\$22.50
02/04/09	DAA	Review fee applications of Kirkland & Ellis, Ernst & Young and McGuireWoods	1.90	350.00	\$665.00
02/05/09	BDD	Conversation with P. Beran re PSZJ November/December bills	0.10	225.00	\$22.50
02/05/09	BDD	Email to J. Turner at US Trustee's Office re PSZJ November/December bills	0.10	225.00	\$22.50
02/10/09	BDD	Email to J. Pomerantz re PSZJ prior fee request	0.10	225.00	\$22.50
02/11/09	JNP	Review and revise monthly bill.	1.00	675.00	\$675.00
02/12/09	JNP	Finalize bill.	0.10	675.00	\$67.50
02/12/09	DAA	Review McGuire Woods January fee application	1.00	350.00	\$350.00
02/13/09	JNP	Emails about status of fees.	0.10	675.00	\$67.50
02/13/09	BDD	Email to M. Lyles re PSZJ bills	0.10	225.00	\$22.50
02/13/09	BDD	Review PSZJ bills for Nov., Dec., & Jan.	0.20	225.00	\$45.00
02/13/09	BDD	Email to Protiviti re PSZJ fees	0.10	225.00	\$22.50
02/14/09	JNP	Email to and from C. Dickerson regarding fees.	0.10	675.00	\$67.50
02/15/09	JNP	Review emails from M. Atkinson re fees, prepare email to P. Shea regarding same, review fee situation and email to c. Dickerson regarding same	0.80	675.00	\$540.00
02/17/09	BDD	Email to L. Tavenner & P. Beran re PSZJ January monthly fee statement	0.10	225.00	\$22.50
02/18/09	BDD	Email to P. Morrow at Jeffries re first interim fee application	0.10	225.00	\$22.50
02/18/09	BDD	Email to R. Feinstein re first interim fee application	0.10	225.00	\$22.50
02/18/09	BDD	Email to P. Beran and L. Tavenner re PSZJ January monthly fee statement	0.10	225.00	\$22.50
02/19/09	BDD	Email to R. Feinstein re first interim fee application	0.10	225.00	\$22.50
02/19/09	BDD	Email to J. Pomerantz re PSZJ compensation	0.10	225.00	\$22.50
02/19/09	BDD	Email to J. Pomerantz re Gowlings fees	0.10	225.00	\$22.50
02/19/09	BDD	Email to D. Cohen at Gowlings re professional fees	0.10	225.00	\$22.50
02/20/09	BDD	Email to P. Morrow at Jefferies re interim fee application	0.10	225.00	\$22.50
02/23/09	DAA	Review Debtors' professionals fee applications; prepare summary chart of fees	1.20	350.00	\$420.00
02/25/09	BDD	Email to P. Morrow at Jeffries re interim compensation request	0.10	225.00	\$22.50
Task Code Total			8.00		\$3,257.50

Employee Benefit/Pension-B220

02/04/09	RMP	Review incentive plan and telephone conference with Atkinson regarding same.	0.70	850.00	\$595.00
02/04/09	RJF	Telephone conference with Galardi regarding retention plan.	0.10	795.00	\$79.50

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02/04/09	RJF	Review debtors materials regarding retention plan.	0.30	795.00	\$238.50
02/05/09	RJF	Review retention plan and email Galardi regarding same.	0.50	795.00	\$397.50
02/06/09	RJF	Telephone conference with Roski regarding retention plan.	0.40	795.00	\$318.00
02/06/09	RJF	Review Protiviti summary of retention plan.	0.30	795.00	\$238.50
02/06/09	RJF	Emails regarding retention plan.	0.20	795.00	\$159.00
02/06/09	SEG	Review Debtors motion re Winddown incentive and retention Plan.	0.40	675.00	\$270.00
02/09/09	SEG	Review pleadings and information re case and preparatin of shell of objection to wind down incentive and retention motion.	0.40	675.00	\$270.00
02/10/09	SEG	Preparation of shell of draft objection to wind down incentive and retention plan and review information in Motion and Protiviti memo and email re same.	0.60	675.00	\$405.00
02/12/09	JNP	Review emails regarding Protiviti comments to incentive plan.	0.10	675.00	\$67.50
02/13/09	JNP	Review incentive plan motion; Conference with M. Atkinson regarding same.	0.50	675.00	\$337.50
02/13/09	JNP	Emails regarding incentive plan.	0.10	675.00	\$67.50
02/13/09	RMP	Review incentive plan data.	0.70	850.00	\$595.00
02/13/09	RJF	Review Protiviti recommendation for retention plan.	0.50	795.00	\$397.50
02/13/09	SEG	Review Protiviti email and memo re analysis of proposed winddown and incentive plan and discussion with Jeff Pomerantz re same, review with Committee, discussions with Debtors and potential objection.	0.50	675.00	\$337.50
02/13/09	SEG	Investigation and review standards and decisions on retention plans on BAPCPA.	0.30	675.00	\$202.50
02/17/09	DAA	Review liquidation analysis and retention bonus plan proposed by Debtors	0.80	350.00	\$280.00
02/18/09	AJK	Prepare for conference call re incentive plan.	1.20	725.00	\$870.00
02/18/09	AJK	Conference call re employee incentive plan.	1.00	725.00	\$725.00
02/18/09	AJK	Telephone conference with M. Atkinson and R. Pachulski re employee benefits.	0.30	725.00	\$217.50
02/18/09	JNP	Conference with Richard M. Pachulski regarding incentive retention issues and email of Robert J. Feinstein regarding same.	0.20	675.00	\$135.00
02/19/09	JNP	Conference with Stanley E. Goldich regarding management incentive plan.	0.10	675.00	\$67.50
02/19/09	SEG	Follow up with Jeff Pomerantz and Rich Pachulski re discussions with Debtors on incentive plan and objection and teleconference with Jeff Pomerantz re same.	0.30	675.00	\$202.50
02/19/09	SEG	Review Atkinson email to UST re Debtors employee incentive plan and emails to Jeff Pomerantz, Atkinson and Rich Pachulski and review Pomerantz emails re same.	0.30	675.00	\$202.50
02/19/09	SEG	Research re retention and incentive plans under BAPCA.	1.00	675.00	\$675.00
02/19/09	RJF	Emails regarding debtors' incentive plan motion.	0.20	795.00	\$159.00
02/20/09	AJK	Conference call with Debtors' counsel re retention plan.	0.40	725.00	\$290.00
02/20/09	AJK	Analyze issues re incentive plan.	0.60	725.00	\$435.00
02/20/09	JNP	Conference with Stanley E. Goldich, Protivity and Richard M. Pachulski regarding incentive retention issues.	0.40	675.00	\$270.00

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02/20/09	SEG	Review of notes on article on incentive plans and emails re same and issues.	0.40	675.00	\$270.00
02/20/09	SEG	Conference call with Galardi re incentive plan and objections and further internal call re same and negotiations.	0.60	675.00	\$405.00
02/20/09	SEG	Review emails re incentive Plan negotiations and issues and email re same.	0.30	675.00	\$202.50
02/20/09	SEG	Email re proposal to Galardi and review proposal and Atkinson emails and emails to Atkinson re same and review article and cases re legal standards.	1.20	675.00	\$810.00
02/20/09	RJF	Emails regarding employee incentive plan, possible litigation over same, review proposals.	0.40	795.00	\$318.00
02/21/09	SEG	Review Rich Pachulski email re proposal comparison and tasks and Atkinson memo and analysis and email re same.	1.00	675.00	\$675.00
02/21/09	SEG	Review IP information and documents and emails re same and IP task.	0.50	675.00	\$337.50
02/21/09	SEG	Review Alan Kornfeld email re incentive program issues and consultation with Committee and review research re standards and emails re same and additional cases.	0.80	675.00	\$540.00
02/21/09	RJF	Emails regarding employee incentive plan.	0.30	795.00	\$238.50
02/22/09	AJK	Attention to issues re incentive motion.	0.30	725.00	\$217.50
02/22/09	JNP	Review emails regarding incentive retention plan and schedule committee call regarding same.	0.30	675.00	\$202.50
02/22/09	SEG	Teleconference with Rich Pachulski re position on incentive and retention plan and Committee concerns and objections.	0.10	675.00	\$67.50
02/22/09	SEG	Review motion re wind down incentive and retention plan and follow up with Atkinson re liquidation plan and comps and review Atkinson email and information and documents re issues with Plan, discussions with Debtors and proposed changes.	2.50	675.00	\$1,687.50
02/22/09	SEG	Preparation of objection to Debtors motion for order to approve wind down incentive and retention plan and email re same.	5.50	675.00	\$3,712.50
02/22/09	RJF	Emails regarding incentive plan.	0.30	795.00	\$238.50
02/23/09	JNP	Email to J. McNamara regarding incentive retention plan.	0.10	675.00	\$67.50
02/23/09	JNP	Conference with L. Tavenner regarding UST and objection to incentive plan.	0.10	675.00	\$67.50
02/23/09	JNP	Conference with Stanley E. Goldich regarding objection.	0.10	675.00	\$67.50
02/23/09	JNP	Review emails regarding retention plan.	0.10	675.00	\$67.50
02/23/09	SEG	Follow up with Atkinson re draft objection to incentive and retention motion and review Atkinson and Roski emails re information and comments and preparation of revisions and review Debtors motion re cases and rulings.	1.50	675.00	\$1,012.50
02/23/09	SEG	Further research and analysis re cases and rulings on incentive and retention plans and standards.	1.50	675.00	\$1,012.50
02/23/09	SEG	Teleconferences with Jeff Pomerantz and Rich Pachulski re discussions with Debtors and filing of objection and emails to Beran and Tavenner re same.	0.30	675.00	\$202.50
02/23/09	SEG	Review Jeff Pomerantz and Protiviti emails re Committee objection to incentive plan and emails re same and revise	2.50	675.00	\$1,687.50

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		Committee opposition based on discussion with Committee and email re same.			
02/23/09	RJF	Review materials regarding incentive plan.	0.40	795.00	\$318.00
02/23/09	RJF	Call with committee regarding incentive plan.	1.40	795.00	\$1,113.00
02/23/09	RJF	Call with G. Galardi, M. Atkinson, RMP regarding retention plan.	0.30	795.00	\$238.50
02/23/09	RJF	Telephone conference with M. Atkinson regarding retention plan.	0.30	795.00	\$238.50
02/24/09	AJK	Attention to issues re MIP.	0.20	725.00	\$145.00
02/24/09	JNP	Review UST objection to incentive plan.	0.10	675.00	\$67.50
02/24/09	RMP	Various telephone conferences with Debtor's reps, Committee reps and US Trustee in finalizing incentive plan.	3.20	850.00	\$2,720.00
02/24/09	SEG	Review Rob Feinstein emails re filing of Committee objection to incentive program and settlement negotiations and emails re same.	0.30	675.00	\$202.50
02/24/09	SEG	Review UST objection to incentive plan and email re same.	0.30	675.00	\$202.50
02/25/09	RJF	Emails regarding hearing on incentive plan.	0.40	795.00	\$318.00
Task Code Total			41.00		\$29,176.00

Executory Contracts [B185]

02/02/09	SEG	Review landlord motion re real estate taxes and email to Jeff Pomerantz and Rob Feinstein re same.	0.30	675.00	\$202.50
02/06/09	RJF	Emails regarding IBM motions.	0.50	795.00	\$397.50
02/09/09	SEG	Review Lease motion and memo re lease rejection procedures.	0.40	675.00	\$270.00
02/09/09	RJF	Review lease disposition and emails regarding same.	0.30	795.00	\$238.50
02/11/09	RJF	Review landlord objections to lease disposition motion.	0.50	795.00	\$397.50
02/12/09	SEG	Review Jeff Pomerantz email re Cole Landlord adequate protection motion and review motion re property taxes.	0.10	675.00	\$67.50
02/13/09	JNP	Conference with B. Lehané regarding hearing on lease auction.	0.10	675.00	\$67.50
02/18/09	SEG	Review Stipulation with Chase re rejection of credit card agreement and teleconference with Dickerson and email to Dickerson and review prior Stipulation and memo to Jeff Pomerantz re same.	0.70	675.00	\$472.50
02/19/09	SEG	Review Dickerson email re Chase Stipulation and email to Dickerson and teleconference with Jeff Pomerantz re same and review Weekly Report information to Committee.	0.30	675.00	\$202.50
02/24/09	SEG	Review message and teleconference with Teamster re rejection of construction lease.	0.10	675.00	\$67.50
02/27/09	SEG	Review Fredericks email re bid deadline for March leases.	0.10	675.00	\$67.50
Task Code Total			3.40		\$2,451.00

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Financial Filings [B110]

02/18/09	SEG	Review Jeff Pomerantz email re Amended Schedules.	0.10	675.00	\$67.50
Task Code Total			0.10		\$67.50

Financing [B230]

02/09/09	GNB	Email Jeffrey N. Pomerantz and Robert J. Feinstein regarding destruction of Final DIP documents.	0.10	475.00	\$47.50
02/12/09	JNP	Review and respond to emails regarding backup information for budget.	0.20	675.00	\$135.00
02/12/09	JNP	Conference with M. Atkinson regarding budget.	0.10	675.00	\$67.50
02/13/09	JNP	Review and respond to emails regarding third DIP amendment and budget; Conference with Robert J. Feinstein regarding same.	0.90	675.00	\$607.50
02/13/09	JNP	Conference with D. Berman regarding DIP amendment.	0.20	675.00	\$135.00
02/13/09	JNP	Review and respond to emails regarding professional fees and DIP budget.	0.20	675.00	\$135.00
02/13/09	JNP	Review DIP amendment; Conference with Robert J. Feinstein regarding same.	0.40	675.00	\$270.00
02/13/09	RJF	Telephone conference with JP regarding DIP amendment.	0.30	795.00	\$238.50
02/13/09	RJF	Emails regarding third amended DIP budget.	0.30	795.00	\$238.50
02/13/09	DAA	Analyze Debtors motion to modify utility order	1.20	350.00	\$420.00
02/14/09	JNP	Review dip amendment, order, Robert J. Feinstein comments and draft email to G. Galardi re same and follow up to M. Atkinson	1.30	675.00	\$877.50
02/14/09	RJF	Review DIP amendment motion and memo to file regarding same.	1.30	795.00	\$1,033.50
02/15/09	JNP	Emails regarding DIP financing issues and related.	0.30	675.00	\$202.50
02/15/09	BDD	Email to J. Pomerantz re Third Amendment to DIP Agreement	0.10	225.00	\$22.50
02/16/09	JNP	Conference with G. Galardi regarding DIP amendment and order.	0.30	675.00	\$202.50
02/16/09	JNP	Conference with Richard M. Pachulski regarding financing hearing (2x); Review of revised order; Emails regarding same.	0.70	675.00	\$472.50
02/16/09	RMP	Prepare for Court call and conference with J. Pomerantz regarding same.	1.60	850.00	\$1,360.00
02/17/09	RMP	Prepare for and participate in court hearing.	1.10	850.00	\$935.00
02/25/09	RJF	Review and transmit stipulation regarding reservation of rights on bank claims, emails regarding same.	0.40	795.00	\$318.00
02/26/09	BDD	Research DIP Order per R. Pachulski request	0.10	225.00	\$22.50
Task Code Total			11.10		\$7,741.00

General Creditors Comm. [B150]

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01/12/09	JDF	Attend committee meeting re sale process.	1.00	625.00	\$625.00
01/25/09	RMP	Prepare for and participate on Circuit City team calls and review e-mails.	0.50	850.00	\$425.00
01/26/09	RMP	Prepare for and participate on Committee call and review documents regarding same.	1.80	850.00	\$1,530.00
02/01/09	SEG	Review Rob Feinstein and Jason Pomerantz emails re Weekly Update and email re same.	0.10	675.00	\$67.50
02/01/09	SEG	Email to Jason Pomerantz and Beth Dassa re modivication of timeframe for weekly summaries.	0.10	675.00	\$67.50
02/01/09	SEG	Review Beran email and summary of hearing.	0.10	675.00	\$67.50
02/01/09	SEG	Review Rob Feinstein email re Committee conference call and materials and review materials.	0.50	675.00	\$337.50
02/01/09	JSP	Review and confirm critical dates	2.10	495.00	\$1,039.50
02/01/09	JSP	Draft memo to Committee analyzing recently filed pleadings	3.20	495.00	\$1,584.00
02/01/09	JSP	Review and analyze recently filed pleadings for report to Committee regarding same	3.40	495.00	\$1,683.00
02/01/09	RJF	Attention to agenda, weekly memo for next committee meeting.	2.00	795.00	\$1,590.00
02/02/09	RMP	Prepare for and participate in Committee call and follow-up with J. Pomerantz.	1.90	850.00	\$1,615.00
02/02/09	SEG	Review email and notes and telephone call to Fredericks and Grant re information requests re pending matters.	0.30	675.00	\$202.50
02/02/09	SEG	Review Protiviti financial update and email to Roski and review Atkinson email re same.	0.30	675.00	\$202.50
02/02/09	SEG	Review Rob Feinstein email re Lexar and IBM matters and Committee call and email to Rob Feinstein and review information for call.	0.40	675.00	\$270.00
02/02/09	SEG	Review filings.	0.10	675.00	\$67.50
02/02/09	SEG	Review Grant email re pending matters, information regeusts and Debtors' positions and emails re same.	0.50	675.00	\$337.50
02/02/09	SEG	Listen to portion Committee conference call.	0.20	675.00	\$135.00
02/02/09	RJF	Committee meeting regarding pending matters.	0.50	795.00	\$397.50
02/02/09	DAA	Participate in meeting of creditors	0.50	350.00	\$175.00
02/03/09	SEG	Review filings and Alliance Stipulation	0.20	675.00	\$135.00
02/04/09	SEG	Review information requests to Debtors counsel re pending matters and follow up email re same.	0.30	675.00	\$202.50
02/04/09	SEG	Review filings.	0.40	675.00	\$270.00
02/04/09	SEG	Review Grant and Fredericks emails re response to inquiries and emails to Jeff Pomerantz, Rob Feinstein, Grant and Fredericks re same.	0.50	675.00	\$337.50
02/04/09	JSP	Review and analyze recently filed pleadings for report to Committee regarding same	3.30	495.00	\$1,633.50
02/05/09	SEG	Review Rob Feinstein email and emails to Rob re pending matters, Weekly Update and discussions with Debtors' counsel and information flow.	0.50	675.00	\$337.50
02/05/09	SEG	Teleconference with Dassa re Weekly Update.	0.20	675.00	\$135.00
02/05/09	SEG	Review email to Committee re weekly meeting and article.	0.10	675.00	\$67.50
02/05/09	SEG	Teleconference with Rob Feinstein re pending matters,	0.30	675.00	\$202.50

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		agency agreement and inventory value issue and potential adjustments and coordination with Debtors' professionals.			
02/05/09	SEG	Review Dassa emails and drafts of Weekly Update.	0.50	675.00	\$337.50
02/05/09	SEG	Review filings re appeals.	0.10	675.00	\$67.50
02/05/09	SEG	Review emails re information requests and follow up with Fredericks and Galardi and email to Rob Feinstein re same.	0.40	675.00	\$270.00
02/05/09	JSP	Review and analyze recent pleadings for report to Committee regarding same	2.10	495.00	\$1,039.50
02/05/09	BDD	Email to JS Pomerantz re weekly memo	0.10	225.00	\$22.50
02/05/09	BDD	Conversation with S. Goldich re weekly memo	0.10	225.00	\$22.50
02/05/09	BDD	Email to B. Bowling at Simon Properties re committee expense	0.10	225.00	\$22.50
02/05/09	BDD	Review weekly pleadings filed re weekly memo for 2/8/09	1.00	225.00	\$225.00
02/05/09	BDD	Email to S. Goldich re weekly memo for 2/8/09	0.10	225.00	\$22.50
02/05/09	BDD	Additions to 2/8/09 weekly memo for	0.50	225.00	\$112.50
02/05/09	BDD	Email to S. Goldich re revised weekly memo	0.10	225.00	\$22.50
02/06/09	SEG	Review Fredericks emails re information requests and review information and emails to Fredericks and teleconference with Feinstein re same and Weekly Update.	1.50	675.00	\$1,012.50
02/06/09	SEG	Review Jason Pomerantz and Rob Feinstein emails re preparation of Weekly Update filings and emails to Jason Pomerantz and Beth Dassa re same.	0.30	675.00	\$202.50
02/06/09	SEG	Review Fredericks email re adjournment of IBM motion and information.	0.20	675.00	\$135.00
02/06/09	JSP	Review articles from past week for report to Committee regarding same	0.30	495.00	\$148.50
02/06/09	JSP	Review and analyze pleadings for report to Committee regarding same	3.10	495.00	\$1,534.50
02/06/09	LAF	Circuit City News	1.00	250.00	\$250.00
02/06/09	DAA	Analyze and summarize motions filed since 2/1/09 to be included in weekly update memorandum to the committee	5.90	350.00	\$2,065.00
02/07/09	SEG	Follow up with Jeff Pomerantz and Rob Feinstein re IT and internet offers and provision of summary and information to Committee and emails to Dassa re same and preparation of summary.	1.00	675.00	\$675.00
02/07/09	SEG	Review communications and email to Fredericks and Galardi re information requests.	0.40	675.00	\$270.00
02/07/09	SEG	Review revised draft of Weekly Update and communications and information re continued matters and follow up with Dassa and Jason Pomerantz and preparation memo re updates to descriptions.	2.50	675.00	\$1,687.50
02/07/09	SEG	Review Jeff Pomerantz emails re recommendations in Weekly Update.	0.10	675.00	\$67.50
02/07/09	SEG	Review emails and information re docket and pleadings and emails to Dassa re same.	0.50	675.00	\$337.50
02/07/09	JSP	Review and analyze recently filed pleadings for report to Committee regarding same	2.60	495.00	\$1,287.00
02/07/09	JSP	Draft memo to Committee analyzing various pleadings	2.80	495.00	\$1,386.00
02/07/09	BDD	Email to S. Goldich and JS Pomerantz re weekly memo and critical dates memo	0.10	225.00	\$22.50

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02/07/09	DAA	Analyze and summarize motions and objections filed since 2/1/09 to be included in the weekly update memorandum to the creditors committee	2.00	350.00	\$700.00
02/08/09	SEG	Follow up with Beth Dassa re memo re bids for IP and online assets revised summary and email to Gini Downing re memo.	0.40	675.00	\$270.00
02/08/09	SEG	Review pleading and email to Rob Feinstein and Jeff Pomerantz re Debtors proposed winddown incentive and retention plan.	0.20	675.00	\$135.00
02/08/09	SEG	Follow up re Weekly Update and preparation of emails re analysis of motions and recommendations and review revised draft, notes and documents and review and revise Weekly Update.	4.00	675.00	\$2,700.00
02/08/09	RJF	Review materials for 2/10/09 committee meeting.	0.30	795.00	\$238.50
02/08/09	JSP	Review and finalize draft memo to Committee analyzing recently filed pleadings	3.10	495.00	\$1,534.50
02/08/09	JSP	Review and analyze recently filed pleadings for report to Committee regarding same	3.10	495.00	\$1,534.50
02/08/09	JSP	Review and confirm Critical Dates	2.10	495.00	\$1,039.50
02/08/09	DAA	Analyzed Debtors motions set for February 16 omnibus hearing and drafted committee recommendations	1.40	350.00	\$490.00
02/09/09	JNP	Review committee materials.	0.20	675.00	\$135.00
02/09/09	RMP	Prepare for Committee call.	1.20	850.00	\$1,020.00
02/09/09	SEG	Follow up re Committee Memo and Summary re IP and online assets bids.	0.30	675.00	\$202.50
02/09/09	SEG	Review Weekly Update and telephone calls to Roski and Loza re investigation of IBM information and defective inventory FF&E motions.	0.30	675.00	\$202.50
02/09/09	SEG	Internal Conference call re pending matters.	0.70	675.00	\$472.50
02/09/09	SEG	Review further revised draft of Weekly Update and redline of changes.	0.30	675.00	\$202.50
02/09/09	SEG	Review Protiviti Financial Update report to Committee.	0.40	675.00	\$270.00
02/09/09	SEG	Review Rob Feinstein emails to Committee re conference call and review documents.	0.70	675.00	\$472.50
02/09/09	DAA	Internal call with team members regarding various pending matters	0.80	350.00	\$280.00
02/09/09	DAA	Update weekly update memorandum to the creditors committee	1.90	350.00	\$665.00
02/09/09	RJF	Review Protiviti materials for 2/10/09 meeting.	0.50	795.00	\$397.50
02/09/09	RJF	Email to committee with attachments regarding next meeting.	0.40	795.00	\$318.00
02/10/09	JNP	Participate on committee call.	1.60	675.00	\$1,080.00
02/10/09	JNP	Conference with M. Tuchin regarding status.	0.20	675.00	\$135.00
02/10/09	JNP	Review Protiviti committee report.	0.20	675.00	\$135.00
02/10/09	RMP	Prepare for and participate on Committee call.	2.20	850.00	\$1,870.00
02/10/09	SEG	Committee conference re pending matters, liquidation matters and updates, sale motions, incentive and retention plan and IP bids.	1.10	675.00	\$742.50
02/10/09	SEG	Review filings.	0.10	675.00	\$67.50
02/10/09	JSP	Review and analyze Circuit City pleadings for report to	2.00	495.00	\$990.00

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		Committee regarding same			
02/10/09	BDD	Email to IT re additional distribution list	0.10	225.00	\$22.50
02/10/09	BDD	Email to J. Pomerantz re additional distribution list	0.10	225.00	\$22.50
02/10/09	RJF	Committee call regarding pending matters.	1.50	795.00	\$1,192.50
02/10/09	DAA	Participated in telephonic meeting of creditors	1.60	350.00	\$560.00
02/11/09	JNP	Respond to email from A. Berger.	0.10	675.00	\$67.50
02/11/09	SEG	Review Weekly Update and critical dates memos and teleconference with Jeff Pomerantz and Rob Feinstein re pending matters and hearings and review draft hearing Agenda.	1.00	675.00	\$675.00
02/11/09	SEG	Review emails and pleadings re filings and hearing Agenda.	0.50	675.00	\$337.50
02/11/09	SEG	Conference call with Debtors counsel re hearings and pending matters.	1.00	675.00	\$675.00
02/11/09	SEG	Review Jeff Pomerantz and Hall message re liquidation of IP and office equipment.	0.10	675.00	\$67.50
02/11/09	BDD	Email to K. Matta re Bryan Hopkins committee expenses	0.10	225.00	\$22.50
02/11/09	BDD	Work on weekly memo for 2/15/09	2.00	225.00	\$450.00
02/12/09	SEG	Review Lazaroff email and draft motion and order re modification of utility order.	0.20	675.00	\$135.00
02/12/09	SEG	Review multiple emails and pleadings re filings and Memorandum of Opinion of Court re stub rent dispute.	0.50	675.00	\$337.50
02/12/09	SEG	Review documents re pending matters and issues.	0.60	675.00	\$405.00
02/12/09	SEG	Review Landlord adequate protection motion re property taxes and review Agenda re similar motion and memo to Jeff Pomerantz re same and pending matters and assignments.	0.50	675.00	\$337.50
02/12/09	SEG	Review Jeff Pomerantz email re utility motion and review motion and email re same.	0.30	675.00	\$202.50
02/12/09	SEG	Review Dassa email and draft of Weekly Update.	0.20	675.00	\$135.00
02/12/09	JSP	Review and analyze recently filed pleadings for report to Committee regarding same	3.40	495.00	\$1,683.00
02/12/09	BDD	Further additions to weekly memo for 2/15/09	1.00	225.00	\$225.00
02/13/09	JNP	Review updates for weekly memo.	0.10	675.00	\$67.50
02/13/09	SEG	Review Weekly Update summaries of Phoenix and Utility Motions.	0.10	675.00	\$67.50
02/13/09	SEG	Review filings and Amended Agenda and check continued items.	0.40	675.00	\$270.00
02/13/09	SEG	Follow up re revised Agenda.	0.10	675.00	\$67.50
02/13/09	LAF	Circuit City News.	1.30	250.00	\$325.00
02/13/09	DAA	Summarize motions and objections filed since 2-6-09 to be included in weekly update memorandum to creditors committee	3.90	350.00	\$1,365.00
02/14/09	JNP	Begin to prepare for weekly committee meeting.	0.30	675.00	\$202.50
02/14/09	JNP	Emails regarding weekly memo.	0.10	675.00	\$67.50
02/14/09	SEG	Review revised drafts of Weekly Update and emails to Jeff Pomerantz and Beth Dassa and review emails re same and preparation of inserts re pending matters.	1.50	675.00	\$1,012.50
02/14/09	SEG	Review Beran memo re hearing and emails to Jeff	0.50	675.00	\$337.50

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		Pomerantz and Beran re same, Weekly Update and Debtors discussion and agreement re defective inventory motion.			
02/14/09	SEG	Review Jeff Pomerantz emails re Weekly Update and summary of DIP financing motion and comments.	0.30	675.00	\$202.50
02/14/09	JSP	Review and analyze recently filed pleadings and results of hearings for report to Committee regarding same	2.40	495.00	\$1,188.00
02/14/09	JSP	Draft memo to Committee analyzing pleadings	3.30	495.00	\$1,633.50
02/14/09	JSP	Review and confirm critical dates	0.80	495.00	\$396.00
02/14/09	JSP	Review recent news articles for report to Committee regarding same	0.30	495.00	\$148.50
02/14/09	BDD	Continue working on weekly memo for 2/15/09	3.00	225.00	\$675.00
02/14/09	BDD	Emails (several) to JS Pomerantz, J. Pomerantz and S. Goldich re weekly memo and critical dates memo	0.50	225.00	\$112.50
02/14/09	BDD	Revisions to critical dates memo	0.50	225.00	\$112.50
02/14/09	DAA	Summarize motions and objections filed since 2-6-09 to be included in weekly memorandum to creditors committee	1.30	350.00	\$455.00
02/15/09	JNP	Review and comment on weekly memo and emails regarding same.	0.60	675.00	\$405.00
02/15/09	JNP	Finalize materials for committee call and circulate.	0.30	675.00	\$202.50
02/15/09	SEG	Review Beth Dassa email and Jason Pomerantz emails re revised draft of Weekly Report with hearing result and revisions re pending matters and emails re same.	0.30	675.00	\$202.50
02/15/09	SEG	Review emails re status of Weekly Update and further revised draft and preparations of further revisions and emails to Jeff Pomerantz, Jason Pomerantz and Beth Dassa re same and information and corrections re same.	1.30	675.00	\$877.50
02/15/09	SEG	Preparation of email to Beran re further information re hearing and Weekly Update and review Beran email re same.	0.30	675.00	\$202.50
02/15/09	SEG	Review Jeff Pomerantz email re Committee materials and scan documents.	0.40	675.00	\$270.00
02/15/09	JSP	Review correspondence, memos and pleadings for report to Committee regarding same	2.60	495.00	\$1,287.00
02/15/09	JSP	Review and confirm critical dates	2.90	495.00	\$1,435.50
02/15/09	JSP	Revise weekly memo to Committee analyzing pleadings and hearing results	3.70	495.00	\$1,831.50
02/15/09	BDD	Conversation with JS Pomerantz re weekly memo and critical dates memo	0.20	225.00	\$45.00
02/15/09	BDD	Email to S. Goldich re weekly memo	0.10	225.00	\$22.50
02/15/09	BDD	Email to J. Pomerantz re weekly memo	0.10	225.00	\$22.50
02/15/09	BDD	Continue working on and revising memo per J. Pomerantz, JS Pomerantz and S. Goldich comments	3.00	225.00	\$675.00
02/16/09	SEG	Review Beran email re hearing information and email re same.	0.10	675.00	\$67.50
02/16/09	SEG	Teleconference with Rich Pachulski re Committee matters.	0.10	675.00	\$67.50
02/16/09	JSP	Confer with M. Atkinson and J. Crockett regarding creditors website	0.10	495.00	\$49.50
02/17/09	JNP	Participate on Committee call.	1.50	675.00	\$1,012.50
02/17/09	JNP	Conference with B. Lehan regarding committee meeting.	0.10	675.00	\$67.50
02/17/09	RMP	Prepare for and participate on Committee call.	2.30	850.00	\$1,955.00

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02/17/09	SEG	Review Protiviti Weekly Update for Committee conference call.	0.40	675.00	\$270.00
02/17/09	SEG	Follow up with Jeff Pomerantz re IP matters and report to Committee and review memo and email to Committee.	0.30	675.00	\$202.50
02/17/09	SEG	Review filings and Orders.	0.40	675.00	\$270.00
02/17/09	BDD	Preparation of chart re committee expenses	0.30	225.00	\$67.50
02/17/09	BDD	Preparation of PSZJ second monthly fee statement letter	0.30	225.00	\$67.50
02/17/09	BDD	Email to J. Pomerantz re committee expenses re 1/09 committee meeting	0.10	225.00	\$22.50
02/17/09	BDD	Conversation with M. Evans re 2/22/09 weekly memo	0.10	225.00	\$22.50
02/17/09	DAA	Participated in telephonic meeting of creditors	1.00	350.00	\$350.00
02/18/09	SEG	Review Beran email and hearing report.	0.10	675.00	\$67.50
02/18/09	SEG	Review Beran email re motion and order re destruction of business records.	0.10	675.00	\$67.50
02/18/09	SEG	Review Fredericks email and offers for Defective Inventory and email to Fredericks re same.	0.30	675.00	\$202.50
02/18/09	SEG	Review filings.	0.20	675.00	\$135.00
02/18/09	BDD	Email to IT re Committee distribution lists	0.10	225.00	\$22.50
02/18/09	BDD	Email to PSZJ team re 2/17/09 hearings	0.10	225.00	\$22.50
02/18/09	BDD	Review docket re new pleadings filed	0.20	225.00	\$45.00
02/18/09	BDD	Email to M. Evans re pleadings filed 2/15 - 2/18	0.10	225.00	\$22.50
02/18/09	DAA	Summarize Debtors motions filed week of 2/16/09 to be included in weekly update memorandum to creditors committee	0.70	350.00	\$245.00
02/19/09	SEG	Review Beran report on hearing.	0.10	675.00	\$67.50
02/19/09	SEG	Review email re filings.	0.10	675.00	\$67.50
02/19/09	SEG	Review emails re draft Weekly Memo.	0.10	675.00	\$67.50
02/19/09	SEG	Review Committee materials and memos.	0.30	675.00	\$202.50
02/19/09	BDD	Email to S. Goldich re weekly memo	0.10	225.00	\$22.50
02/19/09	BDD	Work on weekly memo for 2/22/09	3.50	225.00	\$787.50
02/19/09	BDD	Revisions to critical dates memo for 2/22/09	1.50	225.00	\$337.50
02/20/09	SEG	Review emails re information requests and discussion with Debtors re incentive plan.	0.20	675.00	\$135.00
02/20/09	SEG	Review Crocket email re information requests and action items.	0.10	675.00	\$67.50
02/20/09	SEG	Follow up re Weekly Debate.	0.10	675.00	\$67.50
02/20/09	SEG	Review filings.	0.10	675.00	\$67.50
02/20/09	JSP	Review and analyze recently filed pleadings for report to Committee regarding same	1.80	495.00	\$891.00
02/20/09	LAF	Circuit City News.	1.00	250.00	\$250.00
02/20/09	BDD	Email to G. Downing re weekly memo	0.10	225.00	\$22.50
02/20/09	BDD	Email to M. Wilson re weekly memo	0.10	225.00	\$22.50
02/20/09	BDD	Conversation with M. Wilson re weekly memo	0.10	225.00	\$22.50
02/20/09	BDD	Email to JS Pomerantz re 2/22/09 weekly memo	0.10	225.00	\$22.50
02/20/09	BDD	Email to JS Pomerantz and S. Goldich re 2/22/09 weekly memo	0.10	225.00	\$22.50
02/20/09	DAA	Summarize pleadings filed since 2/14/09 to be included in	1.70	350.00	\$595.00

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		weekly update memorandum to creditors committee			
02/21/09	SEG	Review Jason Pomerantz email re Weekly Update and email re same.	0.10	675.00	\$67.50
02/21/09	JSP	Review and confirm critical dates	0.80	495.00	\$396.00
02/21/09	JSP	Review and analyze recently filed pleadings for report to Committee regarding same	2.20	495.00	\$1,089.00
02/21/09	JSP	Draft report to Committee regarding various pleadings	1.60	495.00	\$792.00
02/21/09	JSP	Review recent articles for report to Committee regarding same	0.30	495.00	\$148.50
02/21/09	DAA	Summarize pleadings filed since 2/14/09 to be included in weekly update memorandum to creditors committee	1.70	350.00	\$595.00
02/22/09	SEG	Review emails re discussion with Committee re incentive and retention plan and proposal to Debtor.	0.20	675.00	\$135.00
02/22/09	SEG	Email to Beran and Tavenner re possible objection and filing and review email re same.	0.10	675.00	\$67.50
02/22/09	SEG	Review Weekly Updates and information re Chase motion and stipulation and email to Jeff Pomerantz re same and follow up re Weekly Update.	0.40	675.00	\$270.00
02/22/09	JSP	Confirm critical dates	0.70	495.00	\$346.50
02/22/09	JSP	Draft memo to Committee analyzing various pleadings	1.80	495.00	\$891.00
02/22/09	BDD	Conversation with JS Pomerantz re 2/22/09 weekly memo	0.10	225.00	\$22.50
02/23/09	JNP	Call with Committee regarding incentive plan.	1.30	675.00	\$877.50
02/23/09	SEG	Review draft Weekly Update and email to Jason Pomerantz re revisions and updates.	1.00	675.00	\$675.00
02/23/09	SEG	Follow up with Jeff Pomerantz re Committee call and information.	0.10	675.00	\$67.50
02/23/09	SEG	Follow up with Atkinson re report to Committee re retention and incentive plan analysis and negotiations and email to Committee re draft objection.	0.20	675.00	\$135.00
02/23/09	SEG	Review Protiviti analysis and report to Committee and Committee conference call re incentive and retention plan.	1.50	675.00	\$1,012.50
02/23/09	JSP	Review and revise weekly memo to committee analyzing various pleadings	2.30	495.00	\$1,138.50
02/23/09	JSP	Review and revise critical dates memo	0.70	495.00	\$346.50
02/23/09	BDD	Email to JS Pomerantz re 2/22/09 weekly memo	0.10	225.00	\$22.50
02/23/09	BDD	Revisions/additions to weekly memo for 2/22/09	1.10	225.00	\$247.50
02/23/09	BDD	Revisions to critical dates memo	0.20	225.00	\$45.00
02/23/09	BDD	Email to JS Pomerantz re critical dates memo	0.10	225.00	\$22.50
02/23/09	BDD	Email to JS Pomerantz re weekly memo	0.10	225.00	\$22.50
02/24/09	JNP	Review and revise weekly memo and prepare materials for committee call.	0.30	675.00	\$202.50
02/24/09	SEG	Review emails and follow up with Atkinson and Crocket re information requests and review Crocket email re same.	0.30	675.00	\$202.50
02/24/09	SEG	Review Davis email re proposed settlement of disputes re retention plan.	0.20	675.00	\$135.00
02/24/09	SEG	Review Jeff Pomerantz emails re Committee conference call, pending matters and information and memo to Committee re sale of Defective inventory and email to Jeff Pomerantz re same.	0.50	675.00	\$337.50

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02/24/09	SEG	Review email re filings.	0.10	675.00	\$67.50
02/24/09	SEG	Review hearing Agenda.	0.20	675.00	\$135.00
02/24/09	BDD	Email to K. Matta re B. Hopkins expenses	0.10	225.00	\$22.50
02/24/09	BDD	Email to J. Pomerantz re committee expenses	0.10	225.00	\$22.50
02/25/09	JNP	Review emails regarding committee meetings.	0.10	675.00	\$67.50
02/25/09	SEG	Review issues re coordination and email to Jeff Pomerantz and Rob Feinstein re same.	0.30	675.00	\$202.50
02/25/09	SEG	Review Protivit financial reports.	0.40	675.00	\$270.00
02/25/09	SEG	Review pleadings re filings including destruction of PII records and Amended Agenda.	0.30	675.00	\$202.50
02/25/09	SEG	Review Rob Feinstein email re Committee conference call and email re Rob Feinstein re Committee consent to sale of defective inventory and review Rob Feinstein and Atkinson emails re same.	0.20	675.00	\$135.00
02/25/09	JSP	Review and confirm critical dates	0.80	495.00	\$396.00
02/25/09	BDD	Work on weekly memo for 3/1/09	2.00	225.00	\$450.00
02/25/09	BDD	Review pleadings filed for 3/1/09 weekly memo	1.00	225.00	\$225.00
02/25/09	BDD	Email to S. Raabe at Circuit City re committee member expense reimbursement	0.10	225.00	\$22.50
02/25/09	BDD	Email to J. Pomerantz re committee member expenses	0.10	225.00	\$22.50
02/25/09	BDD	Email to C. Heaney at Skadden re committee member expenses	0.10	225.00	\$22.50
02/25/09	BDD	Email to JS Pomerantz re weekly memo	0.10	225.00	\$22.50
02/25/09	BDD	Email to J. Pomerantz re committee member expenses	0.10	225.00	\$22.50
02/25/09	RJF	Emails regarding next committee meeting and agenda items.	0.40	795.00	\$318.00
02/26/09	SEG	Review Rush email and Canada and IP sale process updates.	0.10	675.00	\$67.50
02/26/09	SEG	Review Atkinson emails re computers and computer records and data protection and removal issues and information re cost comparisons and sale analysis and emails to Jeff Pomerantz, Rob Feinstein and Atkinson re same.	0.80	675.00	\$540.00
02/26/09	SEG	Review Beth Dassa email re Weekly Update and email re same.	0.10	675.00	\$67.50
02/26/09	SEG	Review Atkinson memo to Committee re sale of defective inventory and review and revise memo and email to Atkinson re same.	1.10	675.00	\$742.50
02/26/09	SEG	Review pleadings re court filings.	0.30	675.00	\$202.50
02/26/09	SEG	Email to Rob Feinstein and Jeff Pomerantz re Committee Agenda and call and review Rob Feinstein email re same.	0.10	675.00	\$67.50
02/26/09	SEG	Review draft Weekly Update.	0.30	675.00	\$202.50
02/26/09	BDD	Finalization of 3/1/09 weekly memo	1.50	225.00	\$337.50
02/26/09	BDD	Email to D. Abadir & S. Goldich re 3/1/09 weekly memo	0.10	225.00	\$22.50
02/26/09	BDD	Revisions to critical dates memo	0.20	225.00	\$45.00
02/26/09	BDD	Email to D. Abadir re critical dates memo	0.10	225.00	\$22.50
02/26/09	BDD	Email to C. Heaney at Circuit City re committee member reimbursement	0.10	225.00	\$22.50
02/26/09	BDD	Email to K. Matta re B. Hopkins expense reimbursement	0.10	225.00	\$22.50

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		request			
02/26/09	DAA	Draft weekly update memorandum and review pleading filed since February 21, 2009	0.40	350.00	\$140.00
02/27/09	SEG	Review Committee member and Atkinson emails re defective inventory sales and teleconferences with Rob Feinstein and review ABA documents and emails to Fredericks and Galardi and Rob Feinstein re same.	1.00	675.00	\$675.00
02/27/09	SEG	Review Atkinson email memo re discussion with IP Brokers and email to Atkinson re same and review broker documents and information.	0.60	675.00	\$405.00
02/27/09	SEG	Review filings and Agenda.	0.40	675.00	\$270.00
02/27/09	SEG	Follow up with Rob Feinstein and Jeff Pomerantz re Committee issue re covenant for sale of defective inventory covering Debtors and vendors and emails to Friedman and Neal and review Friedman email re same.	0.80	675.00	\$540.00
02/27/09	SEG	Review Jeff Pomeranz email and discussion with Jeff Pomerantz re staffing and coordination with Committee.	0.10	675.00	\$67.50
02/27/09	SEG	Review Beth Dassa email re revised Weekly Update.	0.10	675.00	\$67.50
02/27/09	JSP	Review articles from past week for report to Committee regarding same	0.40	495.00	\$198.00
02/27/09	LAF	Circuit City News.	1.80	250.00	\$450.00
02/27/09	BDD	Revisions to weekly memo	0.30	225.00	\$67.50
02/27/09	BDD	Revisions to critical dates memo	0.20	225.00	\$45.00
02/27/09	BDD	Email to D. Abadir & S. Goldich re weekly memo	0.10	225.00	\$22.50
02/27/09	BDD	Email to D. Abadir re critical dates memo	0.10	225.00	\$22.50
02/27/09	BDD	Review docket re additional pleadings filed	0.20	225.00	\$45.00
02/28/09	SEG	Review draft Weekly Update, notice of Agenda and filings and review and revise Agenda and email re same.	2.50	675.00	\$1,687.50
02/28/09	SEG	Review Article re Circuit City liquidation sales and email re same.	0.10	675.00	\$67.50
02/28/09	DAA	Analyze pleadings filed since February 21, 2009 and draft weekly update memorandum to the creditors committee	3.90	350.00	\$1,365.00
Task Code Total			200.30		\$101,519.00

Hearing

02/05/09	RJF	Attention to Lexar motion, emails SG regarding same.	0.30	795.00	\$238.50
02/05/09	RJF	Telephone conference with Stan regarding IBM, other motions.	0.30	795.00	\$238.50
02/06/09	RJF	Review latest filed motions and pleadings.	0.50	795.00	\$397.50
02/07/09	RJF	Work on weekly memo, review of recent motions.	0.80	795.00	\$636.00
02/09/09	RJF	Review draft weekly memo and Protiviti memo.	0.70	795.00	\$556.50
02/09/09	RJF	Internal call regarding pending motions, weekly memo.	0.80	795.00	\$636.00
02/10/09	RJF	Telephone conference with JP regarding 2/13/09 hearings.	0.30	795.00	\$238.50
02/11/09	RJF	Call with Galardi et al regarding motions on 2/13/09 calendar and other case issues.	1.00	795.00	\$795.00
02/11/09	RJF	Internal call regarding 2/13/09 hearings.	0.40	795.00	\$318.00

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02/11/09	RJF	Telephone conference with JP regarding 2/13/09 hearings.	0.30	795.00	\$238.50
02/11/09	RJF	Telephone conference with Jeffrey N. Pomerantz, Stanley E. Goldich regarding pending motions.	0.80	795.00	\$636.00
02/12/09	RJF	Telephone conference with Paula Beran regarding 2/13/09 hearings.	0.30	795.00	\$238.50
02/13/09	RJF	Attend omnibus hearings telephonically.	2.30	795.00	\$1,828.50
02/13/09	DAH	Telephone conferences regarding telephonic hearing set up; follow up regarding same	0.40	225.00	\$90.00
02/25/09	RJF	Attend telephonic hearing on incentive motion, other matters.	0.80	795.00	\$636.00
02/25/09	DAH	Review and respond to emails regarding hearings to be held	0.10	225.00	\$22.50
02/25/09	DAH	Telephone conference with case administrator regarding R. Feinstein on telephonic hearing today at 2:00 p.m.	0.20	225.00	\$45.00
02/26/09	RJF	Emails regarding incentive plan, pending and possible motions.	0.50	795.00	\$397.50

Task Code Total

10.80

\$8,187.00

Lien Review

02/02/09	BDD	Email to H. Kevane re Virginia lien search results	0.10	225.00	\$22.50
02/02/09	HCK	Review VA lien search results.	0.60	675.00	\$405.00
02/02/09	HCK	Further review/analyze CC DIP loan documents and collateral support, perfection certificates.	1.60	675.00	\$1,080.00
02/03/09	HCK	Further review second amended credit agreement, edit draft memo.	0.70	675.00	\$472.50
02/03/09	HCK	Further research BOA loan/security agreement and draft memo to Committee.	1.80	675.00	\$1,215.00
02/05/09	HCK	Prepare for conference with R. Feinstein, review memos re BOA lien review and revise/edit draft memo to Committee.	0.80	675.00	\$540.00
02/05/09	HCK	Telephone conference with R. Feinstein re lien review status.	0.30	675.00	\$202.50
02/05/09	HCK	Further draft/revise analysis memo re BOA lien review; further review BOA documents.	0.80	675.00	\$540.00
02/05/09	RJF	Telephone conference with Henry C. Kevane regarding lien analysis.	0.30	795.00	\$238.50
02/06/09	HCK	Further review/analyze CC/BOA loan documents, DIP loan additional collateral pool.	1.70	675.00	\$1,147.50
02/09/09	HCK	Telephone conference with David Cohen at Gowling re BOA lien review.	0.30	675.00	\$202.50
02/10/09	HCK	Further review, analyze BOA loan documents and collateral agreements.	3.80	675.00	\$2,565.00
02/10/09	HCK	Further review VA lien search results.	0.40	675.00	\$270.00
02/10/09	HCK	Memo to Mr. Cohen re ICAN loan documents.	0.10	675.00	\$67.50
02/10/09	HCK	Revise/edit Committee memo re Challenge analysis.	0.70	675.00	\$472.50
02/11/09	HCK	Further draft, revise and edit memo to Committee re BOA	1.80	675.00	\$1,215.00

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		Challenge rights and circulate draft.			
02/11/09	HCK	Memos to/from Mr. Berman re BOA loan analysis.	0.10	675.00	\$67.50
02/11/09	HCK	Prepare for conference call with Ms. Crider re BOA and telephone conference with Mr. Crider re BOA loan documents/questions.	0.70	675.00	\$472.50
02/11/09	HCK	Review supplemental package of BOA materials from Ms. Crider and follow up memos re same.	0.70	675.00	\$472.50
02/12/09	HCK	Further review/analyze BOA 2d amended and restated loan agreement and related documents.	1.30	675.00	\$877.50
02/16/09	HCK	Further review/analyze DIP loan documents re collateral package; compare with prepetition loans.	1.20	675.00	\$810.00
02/17/09	HCK	Memos to/from Mr. Cohen re CAN lien review and review draft security agreement opinion letter.	0.60	675.00	\$405.00
02/20/09	HCK	Further review/analyze Gowlings ICAN general security agreement review and memo to Mr. Cohen re same and further research.	0.70	675.00	\$472.50
02/23/09	RJF	Telephone conference with Henry C. Kevane regarding Kevane memo regarding DIP lien analysis.	0.30	795.00	\$238.50
02/23/09	HCK	Memos to/from Ms. Dunford re CAN security review.	0.20	675.00	\$135.00
02/23/09	HCK	Memos to/from R. Feinstein and telephone conference re BOA lien review.	0.30	675.00	\$202.50
02/23/09	RJF	Review Kevane memo regarding DIP lien analysis.	0.50	795.00	\$397.50
02/24/09	HCK	Draft/revise stipulation to reserve certain rights under DIP Order challenge provisions.	0.80	675.00	\$540.00
02/24/09	HCK	Further draft, edit memo to Committee re BOA lien review.	1.80	675.00	\$1,215.00
02/24/09	HCK	Further research/review BOA loan documents and revise Committee memo accordingly.	0.60	675.00	\$405.00
02/24/09	HCK	Prepare for conference call and telephone conference with Ms. Dunlap @ Gowlings re CAN BOA security review.	0.60	675.00	\$405.00
02/25/09	HCK	Review memos from Ms. Dunford at Gowlings re Intertan Canada Security review and review revisions to same; memos to/from J. Pomerantz re Committee analysis.	0.70	675.00	\$472.50
02/25/09	HCK	Revise and finalize memo to Committee re BOA lien review and circulate to J. Pomerantz.	1.60	675.00	\$1,080.00
02/25/09	HCK	Further draft, revise stipulation with BOA re reserved Challenge items and review DIP order.	1.40	675.00	\$945.00
02/25/09	HCK	Memo to R. Feinstein re BOA stipulation.	0.10	675.00	\$67.50
02/27/09	RJF	Telephone conferences with HK regarding bank challenge reservation of rights.	0.30	795.00	\$238.50
02/27/09	RJF	Telephone conferences with Berman regarding bank challenge reservation of rights.	0.30	795.00	\$238.50
02/27/09	RJF	Emails regarding bank challenge reservation of rights.	0.30	795.00	\$238.50
02/27/09	HCK	Memos to/from R. Feinstein re BOA stipulation and draft/edit limited Challenge objection.	1.60	675.00	\$1,080.00
02/27/09	HCK	Telephone conference with R. Feinstein re challenge stipulation and memos re same.	0.20	675.00	\$135.00

Task Code Total

32.70

\$22,267.50

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Plan & Disclosure Stmt. [B320]

02/13/09	JNP	Review exclusivity motion email and emails regarding same.	0.20	675.00	\$135.00
02/14/09	JNP	Review exclusivity motion.	0.20	675.00	\$135.00
02/18/09	JNP	Review and respond to emails regarding plan exclusivity.	0.10	675.00	\$67.50
02/18/09	JNP	Conference with g. Galardi regarding plan exclusivity.	0.10	675.00	\$67.50
02/18/09	RJF	Emails regarding debtor's exclusivity motion.	0.30	795.00	\$238.50
Task Code Total			0.90		\$643.50

Retention of Prof. [B160]

01/10/09	JDF	Consider potential responses to employment objection re Gowling.	0.40	625.00	\$250.00
01/11/09	JDF	Telephone call with Canadian counsel regarding sale of assets in Canada and terms of retention.	0.60	625.00	\$375.00
01/12/09	JDF	Revise Gowlings employment order per agreement.	1.50	625.00	\$937.50
02/04/09	DAA	Analyze and review debtors applications to employ various professionals	0.60	350.00	\$210.00
02/10/09	JNP	Conference with M. Hankin regarding retention of Jefferies, Follow up emails to debtor and related.	0.30	675.00	\$202.50
02/10/09	DAA	Draft amended Jefferies retention order	1.00	350.00	\$350.00
02/11/09	DAA	Update Jefferies retention order	0.60	350.00	\$210.00
02/28/09	SEG	Review Jeff Pomerantz email re Jefferies continued employment and role in IP analysis and sale and email re same.	0.20	675.00	\$135.00
Task Code Total			5.20		\$2,670.00

Tax Issues [B240]

02/26/09	SEG	Review Grant email and analysis re property taxes and analyze issues and strategy and email to Grant re same and questions and comments.	0.80	675.00	\$540.00
02/26/09	SEG	Review information and email to Jeff Pomerantz and Rob Feinstein re property tax valuation services.	0.20	675.00	\$135.00
02/27/09	SEG	Review Grant email re property tax valuation project and email to Grant and teleconference with Grant and preparation of memo re same.	1.30	675.00	\$877.50
Task Code Total			2.30		\$1,552.50

Total professional services: 482.10 **\$255,848.50**

Costs Advanced:

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01/29/2008	BM	Business Meal [E111] Devon & Blakely , working meal, DAH	\$10.58
12/03/2008	PAC	Pacer - Court Research	\$0.32
12/04/2008	PAC	Pacer - Court Research	\$2.48
12/04/2008	PAC	Pacer - Court Research	\$0.88
12/07/2008	PAC	Pacer - Court Research	\$4.80
12/10/2008	AF	Air Fare [E110] United Airlines, LAX/JFK/LAX, JNP	\$2,583.50
12/10/2008	TE	Travel Expense [E110] Travel Agency fee, JNP	\$35.00
12/12/2008	HT	Hotel Expense [E110] NY Palace Hotel, 1 night, JNP	\$752.51
12/12/2008	TE	Travel Expense [E110] Crowne Plaza Hotel Fee, JNP	\$33.72
12/13/2008	AF	Air Fare [E110] United Airlines, JFK/LA, JNP	\$1,617.50
12/13/2008	BM	Business Meal [E111] Ugo, working meal, GFB and NLH	\$26.52
12/13/2008	GP	Guest Parking [E124] LAX Parking, JNP	\$101.58
12/13/2008	TE	Travel Expense [E110] Travel Agency Fee, JNP	\$40.00
12/20/2008	PAC	Pacer - Court Research	\$2.40
01/04/2009	PAC	12304 - 002 PACER charges for 01/04/2009	\$12.96
01/05/2009	PAC	12304 - 002 PACER charges for 01/05/2009	\$2.40
01/06/2009	PAC	12304 - 002 PACER charges for 01/06/2009	\$32.72
01/07/2009	PAC	12304 - 002 PACER charges for 01/07/2009	\$21.28
01/08/2009	AT	Auto Travel Expense [E109] Taxi Service, RJF	\$35.00
01/08/2009	AT	Auto Travel Expense [E109] Taxi, airport to hotel, RJF	\$35.00
01/08/2009	PAC	12304 - 002 PACER charges for 01/08/2009	\$33.84
01/08/2009	RE	Reproduction Expense. [E101] Myrid Litigation, blowbacks, GNB	\$8,213.32
01/09/2009	AF	Air Fare [E110] US Airways, NY/ Richmond VA, RJF	\$319.60
01/09/2009	PAC	12304 - 002 PACER charges for 01/09/2009	\$7.68
01/09/2009	TE	Travel Expense [E110] Travel Agency Fee, RJF	\$50.00
01/10/2009	AF	Air Fare [E110] United Airlines, LAX/Philly, JNP	\$1,343.60
01/10/2009	AF	Air Fare [E110] US Airways, Richmond VA/NY, RJF	\$319.60
01/10/2009	BM	Business Meal [E111] Pappa John's Pizza, working meal DAA	\$29.21
01/10/2009	HT	Hotel Expense [E110] Omni Hotel Fee- Richmond VA, RJF	\$40.24
01/10/2009	HT	Hotel Expense [E110] Omni Hotel, 1 night- Richmond VA, RJF	\$313.92
01/10/2009	PAC	12304 - 002 PACER charges for 01/10/2009	\$40.80
01/11/2009	PAC	12304 - 002 PACER charges for 01/11/2009	\$32.08
01/12/2009	PAC	12304 - 002 PACER charges for 01/12/2009	\$2.40
01/12/2009	PAC	Pacer - Court Research	\$4.80
01/12/2009	TE	Travel Expense [E110] Travel Agency Fee, JNP	\$35.00
01/13/2009	BM	Business Meal [E111] Baluchi's, working meal, DAA	\$30.22
01/13/2009	GP	Guest Parking [E124] LAX airport parking, JNP	\$52.69
01/13/2009	PAC	12304 - 002 PACER charges for 01/13/2009	\$16.24
01/13/2009	PAC	Pacer - Court Research	\$9.60
01/14/2009	PAC	12304 - 002 PACER charges for 01/14/2009	\$10.40
01/15/2009	HT	Hotel Expense [E110] Dupont Hotel, 2 nights, JNP	\$674.28

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01/15/2009	HT	Hotel Expense [E110] NY Palace Hotel, 1 night, JNP	\$479.68
01/15/2009	PAC	12304 - 002 PACER charges for 01/15/2009	\$35.76
01/15/2009	PAC	Pacer - Court Research	\$7.44
01/15/2009	TE	Travel Expense [E110] Amtrak train, DE/NY, JNP	\$171.00
01/16/2009	AF	Air Fare [E110] US Airways, Laguardia/Richmond, JNP	\$69.60
01/16/2009	AT	Auto Travel Expense [E109] Sunny's Transportation Service, Inv. # 74164, RJF	\$141.21
01/16/2009	AT	Auto Travel Expense [E109] Taxi Service, JNP	\$34.85
01/16/2009	HT	Hotel Expense [E110] NY Palace Hotel, 1 night, JNP	\$393.63
01/16/2009	PAC	12304 - 002 PACER charges for 01/16/2009	\$110.80
01/16/2009	TE	Travel Expense [E110] Travel Agency Fee, JNP	\$35.00
01/16/2009	TE	Travel Expense [E110] Travel Agency Fee, JNP	\$70.00
01/16/2009	TE	Travel Expense [E110] Richmond International Airport fee, JNP	\$11.54
01/17/2009	AF	Air Fare [E110] United Airlines, Richmond/Chicago/LAX, JNP	\$560.21
01/17/2009	BM	Business Meal [E111] Darber Fine Indian Cuisine, working meal, DAA	\$30.59
01/17/2009	GP	Guest Parking [E124] LAX airport parking, JNP	\$33.54
01/17/2009	PAC	12304 - 002 PACER charges for 01/17/2009	\$53.28
01/17/2009	TE	Travel Expense [E110] Travel Agency Fee, JNP	\$35.00
01/18/2009	BM	Business Meal [E111] Darber Fine Indian Cuisine, working meal, DAA	\$30.60
01/18/2009	PAC	12304 - 002 PACER charges for 01/18/2009	\$20.64
01/19/2009	PAC	12304 - 002 PACER charges for 01/19/2009	\$15.44
01/20/2009	PAC	12304 - 002 PACER charges for 01/20/2009	\$1.84
01/20/2009	PAC	12304 - 002 PACER charges for 01/20/2009	\$6.00
01/21/2009	HT	Hotel Expense [E110] ST. Regis Hotel, hotel rooms for creditors committes, Washington D.C. , RJF	\$8,400.98
01/21/2009	PAC	12304 - 002 PACER charges for 01/21/2009	\$30.96
01/21/2009	RE	Reproduction Expense. [E101]	\$116.80
01/21/2009	RE	Reproduction Expense. [E101]	\$161.00
01/21/2009	RE	Reproduction Expense. [E101]	\$439.20
01/22/2009	PAC	12304 - 002 PACER charges for 01/22/2009	\$0.08
01/22/2009	PAC	12304 - 002 PACER charges for 01/22/2009	\$9.44
01/22/2009	RE	Reproduction Expense. [E101]	\$31.60
01/22/2009	RS	Research [E106] CL@S Information Services	\$40.00
01/23/2009	PAC	12304 - 002 PACER charges for 01/23/2009	\$64.08
01/24/2009	BM	Business Meal [E111] Darbar Grill, working meal, DAA	\$27.52
01/24/2009	PAC	Pacer - Court Research	\$0.24
01/24/2009	PAC	12304 - 002 PACER charges for 01/24/2009	\$42.16
01/25/2009	PAC	12304 - 002 PACER charges for 01/25/2009	\$15.20
01/26/2009	PAC	12304 - 002 PACER charges for 01/26/2009	\$9.76
01/27/2009	PAC	12304 - 002 PACER charges for 01/27/2009	\$31.36
01/28/2009	PAC	12304 - 002 PACER charges for 01/28/2009	\$23.44

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01/29/2009	PAC	Pacer - Court Research	\$2.48
01/29/2009	PAC	12304 - 002 PACER charges for 01/29/2009	\$59.28
01/30/2009	PAC	Pacer - Court Research	\$0.08
01/30/2009	PAC	12304 - 002 PACER charges for 01/30/2009	\$49.04
01/31/2009	BM	Business Meal [E111] Baluchi's, working meal, DAA	\$15.78
01/31/2009	PAC	Pacer - Court Research	\$18.56
01/31/2009	PAC	12304 - 002 PACER charges for 01/31/2009	\$19.84
01/31/2009	PAC	12304 - 002 PACER charges for 01/31/2009	\$0.32
02/02/2009	PAC	12304 - 002 PACER charges for 02/02/2009	\$9.92
02/03/2009	PAC	12304 - 002 PACER charges for 02/03/2009	\$13.52
02/04/2009	PAC	12304 - 002 PACER charges for 02/04/2009	\$33.84
02/05/2009	PAC	12304 - 002 PACER charges for 02/05/2009	\$33.76
02/06/2009	PAC	12304 - 002 PACER charges for 02/06/2009	\$46.16
02/06/2009	WL	Westlaw - Legal Research [E106]	\$74.56
02/07/2009	BM	Business Meal [E111] Papa John's Pizza, working meal, DAA	\$28.62
02/07/2009	PAC	12304 - 002 PACER charges for 02/07/2009	\$19.60
02/08/2009	BM	Business Meal [E111] Baluchi's, working meal, DAA	\$30.73
02/08/2009	PAC	12304 - 002 PACER charges for 02/08/2009	\$37.84
02/09/2009	PAC	12304 - 002 PACER charges for 02/09/2009	\$18.64
02/09/2009	RE	(EQU 3 @0.20 PER PG)	\$0.60
02/10/2009	PAC	12304 - 002 PACER charges for 02/10/2009	\$5.52
02/11/2009	PAC	12304 - 002 PACER charges for 02/11/2009	\$16.56
02/12/2009	PAC	12304 - 002 PACER charges for 02/12/2009	\$68.56
02/13/2009	IF	Incoming Faxes [E104]	\$1.20
02/13/2009	PAC	12304 - 002 PACER charges for 02/13/2009	\$41.28
02/14/2009	BM	Business Meal [E111] Papa John's Pizza, D. Abadir	\$15.30
02/14/2009	PAC	12304 - 002 PACER charges for 02/14/2009	\$28.24
02/16/2009	PAC	12304 - 002 PACER charges for 02/16/2009	\$28.16
02/17/2009	PAC	12304 - 002 PACER charges for 02/17/2009	\$2.40
02/18/2009	PAC	12304 - 002 PACER charges for 02/18/2009	\$6.56
02/18/2009	PAC	12304 - 002 PACER charges for 02/18/2009	\$70.64
02/19/2009	PAC	12304 - 002 PACER charges for 02/19/2009	\$35.12
02/19/2009	SO	Secretarial Overtime G. Downing	\$107.54
02/20/2009	BM	Business Meal [E111] Papa John's Pizza, DAA	\$14.05
02/20/2009	PAC	12304 - 002 PACER charges for 02/20/2009	\$44.80
02/21/2009	BM	Business Meal [E111] Baluchi's Meals, DAA	\$16.17
02/21/2009	PAC	12304 - 002 PACER charges for 02/21/2009	\$24.24
02/23/2009	LN	Lexis-Nexis - Legal Research [E106]	\$10.32
02/23/2009	LN	Lexis-Nexis - Legal Research [E106]	\$10.32
02/23/2009	WL	Westlaw - Legal Research [E106]	\$178.36
02/24/2009	PAC	12304 - 002 PACER charges for 02/24/2009	\$0.08
02/24/2009	PAC	12304 - 002 PACER charges for 02/24/2009	\$43.44
02/25/2009	PAC	12304 - 002 PACER charges for 02/25/2009	\$59.44

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02/26/2009	PAC	12304 - 002 PACER charges for 02/26/2009	\$10.88
02/27/2009	IF	Incoming Faxes [E104]	\$0.60
02/27/2009	PAC	12304 - 002 PACER charges for 02/27/2009	\$32.56
02/28/2009	PAC	12304 - 002 PACER charges for 02/28/2009	\$25.52
02/28/2009	PAC	12304 - 002 PACER charges for 02/28/2009	\$19.60

Total Expenses:

\$30,152.77

Summary:

Total professional services \$255,848.50

Total expenses \$30,152.77

Net current charges \$286,001.27

Net balance forward \$549,843.52

Total balance now due \$835,844.79

AJK	Kornfeld, Alan J.	4.00	725.00	\$2,900.00
BDD	Dassa, Beth D.	41.20	225.00	\$9,270.00
DAA	Abadir, David A.	39.50	350.00	\$13,825.00
DAH	Harris, Denise A.	2.80	225.00	\$630.00
DJB	Barton, David J.	4.30	695.00	\$2,988.50
GNB	Brown, Gillian N.	0.10	475.00	\$47.50
HCK	Kevane, Henry C.	30.60	675.00	\$20,655.00
JAM	Morris, John A.	3.30	695.00	\$2,293.50
JDF	Fiero, John D.	3.50	625.00	\$2,187.50
JFB	Bass, John F.	55.40	150.00	\$8,310.00
JNP	Pomerantz, Jeffrey N.	28.20	675.00	\$19,035.00
JSP	Pomerantz, Jason S.	66.10	495.00	\$32,719.50
LAF	Forrester, Leslie A.	5.10	250.00	\$1,275.00
MAM	Matteo, Mike A.	6.10	195.00	\$1,189.50
RJF	Feinstein, Robert J.	41.00	795.00	\$32,595.00
RMP	Pachulski, Richard M.	26.00	850.00	\$22,100.00
SEG	Goldich, Stanley E.	123.90	675.00	\$83,632.50
TJB	Brown, Thomas J.	1.00	195.00	\$195.00
		<u>482.10</u>		<u>\$255,848.50</u>

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Task Code Summary

		Hours	Amount
AA	Asset Analysis/Recovery[B120]	2.50	\$1,729.50
AD	Asset Disposition [B130]	71.20	\$49,365.00
BL	Bankruptcy Litigation [L430]	1.90	\$1,474.50
CA	Case Administration [B110]	71.80	\$14,305.50
CN	CANADA	7.20	\$5,021.00
CO	Claims Admin/Objections[B310]	11.70	\$4,420.50
CP	Compensation Prof. [B160]	8.00	\$3,257.50
EB	Employee Benefit/Pension-B220	41.00	\$29,176.00
EC	Executory Contracts [B185]	3.40	\$2,451.00
FF	Financial Filings [B110]	0.10	\$67.50
FN	Financing [B230]	11.10	\$7,741.00
GC	General Creditors Comm. [B150]	200.30	\$101,519.00
HE	Hearing	10.80	\$8,187.00
LR	Lien Review	32.70	\$22,267.50
PD	Plan & Disclosure Stmt. [B320]	0.90	\$643.50
RP	Retention of Prof. [B160]	5.20	\$2,670.00
TI	Tax Issues [B240]	2.30	\$1,552.50
		<hr/> 482.10	<hr/> \$255,848.50

Expense Code Summary

Air Fare [E110]	\$6,813.61
Auto Travel Expense [E109]	\$246.06
Working Meals [E1	\$305.89
Guest Parking [E124]	\$187.81
Hotel Expense [E110]	\$11,055.24
Incoming Faxes [E104]	\$1.80
Lexis/Nexis- Legal Research [E	\$20.64
Pacer - Court Research	\$1,642.48
Reproduction Expense [E101]	\$8,962.52
Research [E106]	\$40.00
Overtime	\$107.54
Travel Expense [E110]	\$516.26
Westlaw - Legal Research [E106]	\$252.92
	<hr/> \$30,152.77

EXHIBIT E

SUMMARY OF DISBURSEMENTS BILLED

Expense Category	Total Expenses
Air Fare	\$6,813.61
Auto Travel Expense	\$1,105.76
Business / Working Meals	\$619.13
Conference Call	\$2,431.30
Guest Parking	\$187.81
Hotel Expense	\$11,055.24
Incoming Faxes	\$13.60
Outside Services	\$202.75
Overtime	\$143.39
Postage / Federal Express	\$121.90
Reproduction Expense	\$9,058.92
Research	\$3,657.87
TOTAL DISBURSEMENTS BILLED:	\$35,411.28

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
CIRCUIT CITY STORES, INC., <u>et al.</u> , ¹	:	Case No. 08-35653-KRH
Debtors.	:	(Jointly Administered)
	:	
	:	
	:	

**CERTIFICATION UNDER GUIDELINES FOR FEES AND
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF
SECOND INTERIM APPLICATION OF PACHULSKI
STANG ZIEHL & JONES LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE OFFICIAL COMMITTEE OF CREDITORS
FOR THE PERIOD FROM FEBRUARY 1, 2009 THROUGH APRIL 30, 2009**

I, Jeffrey N. Pomerantz, hereby certify that:

1. I am a partner with the applicant firm of Pachulski Stang Ziehl & Jones LLP (“PSZJ”), lead counsel to the Official Committee of Unsecured Creditors appointed in above-captioned matter. I submit this certification with respect to PSZJ’s compliance with the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), and the Order, Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation for Professionals (“Administrative Order”), and collectively with the Local Guidelines and UST Guidelines, (the “Guidelines.”)

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

2. This Certification is made in connection with the Second Interim Application of Pachulski Stang Ziehl & Jones LLP for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Creditors (the “Application”) for the Period from February 1, 2009 through April 30, 2009 (“Interim Period”), in accordance with the Guidelines.

3. In accordance with 18 U.S.C. § 155 and the Rules of this Court, neither I nor any attorney of my firm has entered into any agreement, written or oral, express or implied, with the Office of the United States Trustee, with the Debtors, any creditor or any other party in interest, or any attorney of such person, for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the assets of the Debtor.

4. In accordance with Section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm or any attorney thereof or any person for the division of such compensation as my firm may receive for services rendered in connection with this case, nor will any division or fees prohibited by Section 504 of the Bankruptcy Code be made by me or any partner, counsel or associate of my firm.

5. I certify that: (a) I have read the Application; (b) to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines; (c) the fees and disbursements sought are billed at rates in accordance with those customarily charged by PSZJ and generally accepted by PSZJ’s clients; and (d) in providing a reimbursable service, PSZJ does not make a profit on that service, whether the service is performed by PSZJ in-house or through a third party.

6. I certify that PSZJ has complied with the provision requiring it to provide the Debtors, on a monthly basis, with a statement of fees and disbursements accrued during the previous month. Copies of such monthly statements are attached as Exhibit D to the Application.

7. I certify that the Debtors, counsel for the statutory creditors' committee, and the United States Trustee for the Eastern District of Virginia are each being provided with a copy of the Application.

Dated: June 12, 2009

PACHULSKI STANG ZIEHL & JONES LLP

By /s/ Jeffrey N. Pomerantz
Jeffrey N. Pomerantz (admitted *pro hac vice*)
10100 Santa Monica Blvd., Suite 1100
Los Angeles, CA 90067-4100
Telephone: 310.277.6910
Facsimile: 310.201.0760

Lead Counsel for the Official Committee of
Unsecured Creditors